

The following notifications issued by the Government of India in the Home Department, published in the *Gazette of India*, dated the 1st April 1922, are republished for general information.

A. CASSLELS,

Chief Secretary

to the Government of Bengal (offg.).

NOTIFICATIONS.

JUDICIAL.

Delhi, the 28th March 1922.

No. F.-911.—The Hon'ble Mr. Justice B. B. Newbould, I.C.S., a Judge of the High Court of Judicature at Fort William in Bengal, having been granted combined leave with effect from the 30th March 1922, or the subsequent date on which he avails himself of it, up to the 31st August 1922, inclusive, the Governor-General in Council is pleased, under the provisions of sub-section (2) of section 105 of the Government of India Act, to appoint the Hon'ble Mr. A. J. Chotzner, I.C.S., to act, with effect from the 1st April 1922, as a Judge of the High Court during the absence of the Hon'ble Mr. Justice Newbould, or until further orders.

The 29th March 1922.

No. F.-228.—In pursuance of sub-section 2 (i) of section 101 of the Government of India Act, the Governor General in Council is pleased to appoint the Hon'ble Mr. Justice Bepin Behari Ghose, to act as an Additional Judge of the High Court of Judicature at Fort William in Bengal, for a period of one year with effect from the 1st April 1922, or until further orders.

The 30th March 1922.

F.-901.—The Hon'ble Mr. E. B. H. Panton, I.C.S., took his seat as an acting Judge of the High Court of Judicature at Fort William in Bengal on the afternoon of the 16th March 1922.

Mr. A. J. Chotzner, I.C.S., took his seat as an Additional Judge of the High Court of Judicature at Fort William in Bengal on the afternoon of the 16th March 1922.

S. P. O'DONNELL,

Secretary to the Government of India.

**ORDERS BY THE COMMISSIONER OF INCOME TAX,
BENGAL.**

NOTIFICATION.

No. 1.—The 1st April 1922.—In exercise of the powers conferred by sub-section (4) of section 5 of the Indian Income Tax Act, 1922 (XI of 1922), the Commissioner of Income Tax, Bengal, appoints each of the officers specified in the first column of the first schedule annexed hereto to be an Assistant Commissioner of Income Tax, and also appoints each of the officers specified in the first column of the second schedule annexed hereto to be an Income Tax Officer.

2. In exercise of the further powers conferred by the same sub-section, the Commissioner directs that the said officers shall perform their functions in respect of the classes of persons and the classes of income indicated opposite their names or designations in the second and third columns of the first and second schedules, respectively, in respect of the areas mentioned in the fourth column thereof.

FIRST SCHEDULE.

Name or designation of officer.	Classes of persons.	Classes of income.	Areas.
1	2	3	4
1. The Commissioner of the Presidency Division.	All classes	... All classes	The Presidency Division, except so much of the district of the 24-Parganas as came within the operation of the Calcutta Suburban Police Act, 1866, by the Bengal Government notification, dated the 21st September 1880, as amended by the Bengal Government notification No. 3070 Pl., dated the 15th September 1921.
2. The Commissioner of the Burdwan Division.	Ditto	... Ditto	The Burdwan Division, except so much of the district of Hooghly as is included within the limits of the Municipality of Howrah.
3. The Commissioners of the Chittagong, Dacca and Rajshahi Divisions.	Ditto	... Ditto	Within their respective divisions.
4. The Collector of each district in Bengal.	Ditto	... Incomes not exceeding Rs. 20,000 per annum.	Within their respective districts.
5. Mr. William Boyd Kirkwood, F.R.A. (N.Z.), A.I.A. (N.Z.). Mr. Cyril Henry Crosse, J.P. Babu Romes Chandra Sen.	Ditto	... All classes	(1) Calcutta as defined in clause (7) of section 3 of the Calcutta Municipal Act, 1899. (2) So much of the district of the 24-Parganas as came within the operation of the Calcutta Suburban Police Act, 1866, by the Bengal Government notification, dated the 21st September 1880, as amended by the Bengal Government notification No. 3070 Pl., dated the 15th September 1921. (3) So much of the district of Hooghly as is included within the limits of the Municipality of Howrah.

SECOND SCHEDULE.

Name or designation of officer. 1	Classes of persons. 2	Classes of income. 3	Areas. 4
1. The Collector of each district in Bengal.	All classes of persons other than Government servants whose salaries are audited by the Accountant-General, Bengal.	Incomes exceeding Rs. 20,000 per annum.	Within their respective districts.
2. Every Subdivisional Officer and every Sadar Subdivisional Officer.	Ditto ...	Incomes not exceeding Rs. 20,000 per annum.	Within their respective subdivisions or Sadar subdivisions.
3. Babu Nikhil Ranjan Mookerjee.	Ditto ...	All classes ...	Calcutta District I, comprising Calcutta Police Suburban Sections M. Cossipore, N. Chitpore, O. Manicktolla and P. Belliaghatta specified in the Bengal Government notification, dated the 30th November 1917, issued under section 15A (1) (b) and (c) of the Calcutta Suburban Police Act, 1866, and published in the <i>Calcutta Gazette</i> of the 2nd January 1918, Part I, pages 15—17, and amended by the Bengal Government notifications published in the <i>Calcutta Gazette</i> , dated 26th October 1921, Part I, page 1793, and Wards 1, 2, 3 and 5 specified in Schedule III to the Calcutta Municipal Act, 1899.
4. Babu Jyotish Chandra Gupta.	Ditto ...	Ditto ...	Calcutta District II, comprising Wards 4, 6, 9, 11, 13, 16 and 17, specified in Schedule III to the Calcutta Municipal Act, 1899.
5. Mr. E. C. Rondeau	Ditto ...	Ditto ...	Calcutta District III, comprising Wards 8, 10 and 12 specified in Schedule III to the Calcutta Municipal Act, 1899.
6. Babu Suresh Chandra Nandi.	Ditto ...	Ditto ...	Calcutta District IV, comprising so much of Ward 7 specified in Schedule III to the Calcutta Municipal Act, 1899, as is bounded on the south by Canning Street.
7. Mr. William A. Philippe.	Ditto ...	Ditto ...	Calcutta District V, comprising so much of Ward 7 specified in Schedule III to the Calcutta Municipal Act, 1899, as is bounded on the north by Canning Street.
8. Babu Benoy Bhushan Sen.	Ditto ...	Ditto ...	Calcutta District VI, comprising Wards 14, 15 and 18 to 25, inclusive, specified in Schedule III to the Calcutta Municipal Act, 1899, and in so much of the district of the 24-Parganas as is included within the limits of Calcutta Police Suburban Sections U. Tollygunj and X. Garden Reach specified in Bengal Government notification, dated the 30th November 1917, referred to in the fourth column of item 3, as subsequently amended.

E. N. BLANDY,
Commissioner of Income Tax, Bengal.



The Calcutta Gazette

WEDNESDAY, APRIL 12, 1922.

PART IA.

Orders and Notifications by the Government of India.

The following notification, issued by the Government of India in the Home Department, published in the *Gazette of India* dated the 1st April 1922, is republished for general information.

J. DONALD,
*Chief Secretary
to the Government of Bengal.*

NOTIFICATION.

ESTABLISHMENTS.

Delhi, the 30th March 1922.

*No. F.-438.—*In exercise of the power conferred by sub-section (2) of section 99 of the Government of India Act, and in supersession of the rules published in the Home Department Notification No. 598—Establishments, dated the 21st June 1918, the Governor General in Council is pleased to prescribe the following rules, which have been sanctioned by the Secretary of State in Council with the concurrence of a majority of votes at a meeting of the Council of India :—

1. With the previous sanction of the Governor General in Council and of the Secretary of State in Council the local Government may, by notification in the official Gazette, declare the number of superior executive and judicial offices, being offices ordinarily filled from amongst the members of the Indian Civil Service, to which, subject to the provisions of sub-section (1) of section 99 of the Government of India Act, persons not being members of the Indian Civil Service may be appointed.

2. Within the limit of number declared under rule 1 the local Government may appoint :—

- (i) to a superior executive office a member of the provincial civil service subordinate to the local Government;
- (ii) to a superior judicial office a member of the provincial civil service subordinate to the local Government, or a person who at the time of the appointment is—
 - (a) a barrister of England or Ireland or a member of the Faculty of Advocates in Scotland ; or
 - (b) a vakil, pleader, advocate or attorney of a High Court in India ; or
 - (c) a pleader or advocate of a chief court or of a judicial commissioner's court ; or
 - (d) a pleader of a district Court ; and in respect of such qualification is of not less than five years' standing.

3. Notwithstanding anything contained in rule 2, the local Government may, within the limit of number declared under rule 1, appoint to a superior executive or judicial office any person not having the qualifications prescribed for such office by rule 2 :

Provided that the number of persons so appointed shall not amount to more than 15 per cent. of the total number of superior offices declared under rule 1.

4. The local Government may, by notification in the local official gazette, declare the number of inferior offices, being offices required under the provisions of section 98 of the Government of India Act to be filled from amongst the members of the Indian Civil Service, to which, subject to the provisions of sub-section (1) of section 99 of the said Act, persons not being members of the Indian Civil Service may be appointed.

5. Within the limit of number declared under rule 4, the local Government may appoint to an inferior executive office any person having the qualifications prescribed by rule 2 for appointment to a superior executive office, and to an inferior judicial office any person having the qualifications prescribed by rule 2 for appointment to a superior judicial office.

6. In addition to appointments made under the foregoing rules, whenever the exigencies of the public service so require, the local Government may, subject to the provisions of sub-section (1) of section 99 of the Government of India Act, appoint for a period not exceeding six months, any person not being a member of the Indian Civil Service to any office ordinarily filled from amongst the members of the Indian Civil Service.

7. The local Government may declare any person appointed under these rules to be appointed on probation only, and may prescribe the terms and conditions of such probation.

8. The local Government may at any time suspend and remove any person whom it has appointed to any office under these rules.

PUBLIC.

Delhi, the 30th March 1922.

No. 592.—The following report is published for general information :—

Report of the Committee on Public Petitions.

In pursuance of the terms of the Home Department Resolution No. F-209-Public, dated the 4th February 1922, we met on the 18th and 21st February 1922 in the Committee Room at Metcalfe House. The Hon'ble Sir B. C. Mitter, the Hon'ble Sir Alexander Murray and Sir Sivaswamy Aiyer were unfortunately unable to attend.

2. The terms of reference to us were "to examine the question whether the two Chambers of the Indian Legislature should exercise any powers with reference to petitions, and, if so, what those powers should be and further in that case whether standing committees of the two Chambers should be constituted and, if so, what should be the procedure and what limitations should be imposed on the powers of the committees." Before we set forth our recommendations to Government on the points referred to us we consider it desirable to sketch, very briefly, the history of the right of petitioning Parliament, as that has largely influenced our conclusions.

3. When the practice of petitioning Parliament first arose the functions of the Courts, the Chancery and Parliament had not yet become definite. Consequently, petitions were then presented to Parliament regarding matters in respect of which the petitioners in modern times would have recourse to the ordinary judicial tribunals.

4. By the end of the 14th century the jurisdiction of the Chancery and the King's Council had been built up and Parliament was no longer the resort of suitors seeking a remedy for individual grievances. At this time, petitions were received from persons who desired to use the legislative powers of Parliament to obtain a *privilegium*, that is, a change of the law for their benefit or an exemption from its provisions. This procedure has in course of time developed into the modern private bill legislation.

5. It was not until the 17th century that public petitions—*i.e.*, petitions complaining of public grievances—became at all common, but at that period the right to make and present petitions to Parliament and the right of Parliament to receive and consider petitions were clearly affirmed, notably by a resolution of the House of Commons passed in 1669. It was found, however, that the presentation, the reading and often the discussion of petitions made serious inroads on the time of the House and as petitions steadily increased it became necessary to impose limitations on the right of petitioning.

6. As the rules framed for this purpose regulate the procedure now in force it is desirable to explain them in some detail. In pursuance of a resolution of the 20th February 1833, a select committee is appointed to which all petitions are referred except such as relate to private bills. The duty of this committee is to classify, to abstract and to report. Its reports are issued twice every week during session and the committee has power, when necessary, to direct the printing of a petition *in extenso*. Further, by standing orders of 1842 and 1853 the House has limited the dealings with a petition on its presentation by a member to a statement of the parties from which it comes, the number of signatures, the material allegations and the prayer with which it concludes. No debate is allowed, but the petition, if required to be read, may be read by the Clerk of the House. The rule as to debate may be set aside and the petition discussed if it should disclose a case of urgency for which an immediate remedy is required.

7. The main points which emerge from this examination of the history of the right of petitioning Parliament are that it came into existence at a time when the line between the judicial functions of Parliament and its legislative functions was indefinite; and that although petitions are still presented the exercise of the right is in modern times unimportant from the constitutional point of view, as other methods have grown up by which grievances can be dealt with in a more suitable way.

8. We turn now to the questions which have been referred to us, and we may state at the outset that our view is that if a provision enabling the Indian Legislature to receive public petitions is to be introduced, the exercise of it should be regulated with reference to present-day practice in the House of Commons and not with reference to the practice in force at any earlier stage in the development of Parliament.

9. We first considered the proposal contained in the resolution moved by the Hon'ble Sir M. B. Dadabhoy in the Council of State, which led to the appointment of this committee by the Government of India. That resolution ran as follows: "this Council recommends to the Governor General in Council that this Council be authorized, if necessary by statute, to receive from the public petitions on all matters relating to public wrong, grievance or disability, or to any act or acts of public servants, or to public policy; to investigate the complaint and to make a report to this Council; and that a committee be constituted on public petitions with powers to examine witnesses and record evidence." The proposal contained in this resolution goes far beyond the present practice in Parliament and we can see no justification for giving to either Chamber of the Indian Legislature the very wide powers proposed in the resolution. It seems to us clear that if such powers were granted legislation would be required and the danger of conflict with the courts would be considerable.

10. On the other hand, petitions are as a matter of fact received from time to time from the public relating to Bills pending in the Legislature and we consider it desirable that there should be a regular procedure for receiving and dealing with such documents. We recommend, therefore,

that the right of public to petition the Indian Legislature and the right of the Indian Legislature to receive petitions from the public should be formally recognized to the extent which we shall now proceed to indicate.

11. We are of opinion that the right of petitioning should be limited to public business, and after careful consideration we have come to the conclusion that it should be further limited to legislation which is actually pending before the Legislature. We are also agreed that the presentation of a petition should not be made an occasion for raising a debate. This is in accordance with the present practice of the House of Commons, and we would observe that the Indian Legislature enjoys greater opportunity than does Parliament of raising debate on matters of public interest, by resolution or otherwise. We accordingly recommend that there should be a procedure for receiving in either Chamber of the Legislature petitions relating to bills pending in that Chamber, that no debate should be allowed on the presentation of a petition and that for each Chamber a Standing Committee on Public Petitions should be constituted, the chairman and members of which should be nominated by the President of the Chamber at the commencement of each session.

12. As regards the functions of these committees we consider that the present practice of the House of Commons should be followed as closely as possible. Every petition presented to a Chamber of the Legislature should be referred to the Standing Committee of that Chamber. The duties of the Standing Committee should be to examine every petition referred to it and to submit a report to the Chamber stating:—

- (1) the subject matter of the petition;
- (2) the number of the signatories; and
- (3) whether the petition is in order or not.

The Standing Committee should also be authorised, if it found that the petition was in order, to direct that the petition *in extenso*, or a summary thereof, should be circulated as a paper to the Bill to which it relates. The committee should in its report state whether circulation has or has not been directed.

13. We also desire to express the opinion that the procedure to be followed in dealing with petitions in each Chamber should be laid down in a Standing Order of that Chamber. We recognize that it is not our function to draft Standing Orders for the Chambers, but we think that our recommendations can most clearly be expressed in detail in that form. We have, therefore, put our proposals in the form of the draft Standing Order appended to this report. That draft also includes our recommendations regarding certain points of procedure which we do not consider to be of sufficient importance to require explanation in the body of this report.

A. P. MUDDIMAN,
President.

A. F. WHYTE.
N. M. SAMARTH.
S. P. O'DONNELL.

DELHI;
The 21st February 1922.

APPENDIX.

Draft Standing Order on petitions.

1. Petitions relating to a Bill pending in the Chamber may be presented or submitted in accordance with the standing orders.
2. Any such petition may either be presented by a Member, or may be forwarded to the Secretary, in which latter case the fact shall be reported by him to the Chamber.
3. A Member presenting a petition shall confine himself to a statement in the following form:—"I present a petition signed by _____ petitioners regarding _____ Bill now pending in this Chamber", and no debate shall arise on this statement.
4. At the commencement of each session the President shall nominate a Chairman and _____ Members to constitute the Committee on Petitions, and if he thinks fit shall fill up any vacancies occurring on the Committee during the session.

5. Every petition shall, after presentation or report as the case may be, be referred to the Committee, and the Chamber shall not be considered to be seized of the petition till the Committee has reported thereon.

6. The Committee shall examine every petition referred to it, and shall report periodically to the Chamber stating the subject matter of the petition, the number of persons by whom it is signed, and whether it is in conformity with the standing orders. If the petition complies with the standing orders the Committee may, in its discretion, direct the petition *in extenso* or a summary thereof to be circulated as a paper to the Bill to which it relates. The Committee shall in its report state whether circulation has or has not been directed.

7. Every petition shall—

- (i) either be in English or if in the vernacular shall be accompanied by an accurate English translation;
- (ii) be in print, and if presented by a Member, shall be countersigned by him; and
- (iii) be couched in respectful and temperate language.

8. The full name and address of every signatory to a petition shall be set out in the handwriting of the signatory if literate, or be authenticated by his thumb impression if illiterate.

9. Every petition shall be addressed to the Indian Legislature and shall conclude with a prayer specifying the definite object of the petitioners in regard to the Bill to which it relates.

10. The general form of petition set out in the schedule, with such variations as the circumstances of each case require, may be used and if used shall be sufficient.

SCHEDULE.

Form of petition.

To THE INDIAN LEGISLATURE,

Whereas a Bill entitled a Bill

(Here insert title of Bill.)

is now under the consideration of the Indian Legislature the humble petition of

(Here insert name and designation or description of petitioner or petitioners in concise form, e.g., "Ram Lal and others," or "the inhabitants of—" or "the municipality of—" etc.)

sheweth

(Here insert concise statement of case.)

and accordingly your petitioner (or petitioners) pray that

(Here insert "that the Bill be or be not proceeded with," or "that special provision be made in the Bill to meet the case of your petitioner," or any other appropriate prayer regarding the Bill.)

and your petitioner(s) as in duty bound will ever pray.

Signature(s) of petitioner(s).

Countersignature of Member presenting.

H. TONKINSON.

Joint Secretary to the Government of India.

The following Resolution, issued by the Government of India in the Home Department, published in the *Gazette of India*, dated the 1st April 1922, is republished for general information.

J. DONALD,
Chief Secretary
to the Government of Bengal.

No. F.-438.

ESTABLISHMENTS.

Delhi, the 30th March 1922.

RESOLUTION.

Revised rules governing the appointment of persons possessing the qualifications in section 99, sub-section (1) of the Government of India Act to offices ordinarily filled from amongst the members of the Indian Civil Service, have been published with the Notification of the Government of India in this Department No. F.-438, dated the 30th March 1922, and the Government of India are now pleased to make the following observations for general information and for the guidance of all local Governments.

2. The main purpose of the Government of India in revising the rules was to enable local Governments to give a fair trial to the experiment, recommended by the Public Services Commission and accepted by the Secretary of State in Council, of filling certain District and Sessions Judgeships direct from the Bar. Under the old rules the appointments which were declared as open to persons who satisfied the requirements of sub-section (1) of section 99 of the Government of India Act, were chiefly intended to be filled by members of the Provincial Civil Services, and the appointments of persons other than members of the Provincial Civil Service were restricted to one-fourth of the total number of appointments so declared. Local Governments were advised in paragraph 11 of the Home Department Resolution No. 2559, dated the 1st December 1920, to utilise this power to fill up certain District and Sessions Judgeships from the Bar, but the proportion of one-fourth seriously restricts the powers of local Governments to pursue the scheme as an experimental measure, and the Government of India have accordingly, with the sanction of the Secretary of State in Council, revised the rules so as to permit judicial appointments to be filled from the legal profession on equal terms with members of the Provincial Services. At the same time and in view of the extension of the power to make appointments from the Bar under the new rule 2, the percentage of persons who may be appointed to listed posts, whether judicial or executive, who do not belong either to the provincial services or the Bar, has been reduced from 25 to 15.

It must, however, be clearly understood that this decision is not intended to override the announcement made in paragraphs 9 and 11 of the abovementioned Resolution of the 1st December 1920 to the effect that there would be no reduction in the number of posts open to men promoted from the provincial civil service and that the rights of existing members of the civil services would be duly safeguarded. Local Governments will accordingly fill judicial listed posts from the provincial services as far as possible to the same extent as in the past.

3. Rules 4 and 5 are an extension of the previous arrangement and are intended to give local Governments practically full powers as regards the listing of inferior posts. In view of the exclusion of most inferior posts from the third schedule to the Government of India Act, it will practically be confined to Additional Sessions Judgeships which are included in the schedule and are occasionally, in some provinces, treated as inferior appointments.

4. Rule 1 has been revised to give effect to the new arrangement that in lieu of listing particular appointments, the total number of superior executive and judicial posts which are listed shall be notified. This will make officers promoted to posts in the Indian Civil Service cadres eligible, with members of the Indian Civil Service, on their merits for all posts in the Civil Service cadres.

ORDER.—Ordered, that this Resolution be communicated to local Governments, and that it be published in the *Gazette of India* for general information.

H. TONKINSON,
Joint Secretary to the Government of India.

The following notification, issued by the Government of India in the Foreign and Political Department, published in the *Gazette of India* dated the 1st April 1922, is republished for general information.

J. DONALD,
Chief Secretary
to the Government of Bengal.

NOTIFICATION.

Delhi, the 29th March 1922.

No. 908-102-Gen.—With the sanction of His Majesty's Government, the Governor General in Council is pleased to recognise the appointment of Mr. Harold Shantz as Vice-Consul for the United States of America at Calcutta.

DENYS BRAY,}
Secretary to the Government of India.

The following notification, issued by the Government of India in the Finance Department, published in the *Gazette of India* dated the 1st April 1922, is republished for general information.

J. DONALD,
Chief Secretary
to the Government of Bengal.

NOTIFICATION.

SEPARATE REVENUE.
INCOME-TAX.

Delhi, the 1st April 1922.

No. 951F.—In pursuance of sub-section (3) of section 5 of the Indian Income-tax Act, 1922 (XI of 1922), the Governor General in Council is pleased to appoint Mr. E. N. Blandy, I.C.S., to be Commissioner of Income-tax for Bengal Presidency.

G. G. SIM,
Joint Secretary to the Government of India.

The following notifications, issued by the Government of India in the Public Works Department, published in the *Gazette of India* dated the 1st April 1922, are republished for general information.

J. DONALD,
Chief Secretary
to the Government of Bengal.

NOTIFICATIONS.

POST OFFICE.

Delhi, the 1st April 1922.

No. 727-P. W.—In exercise of the powers conferred by the Indian Post Office Act, 1898 (VI of 1898), the Governor General in Council is pleased to direct that, with effect from the 24th April 1922, the following further amendments shall be made in the rules published with the Notification

of the Government of India in the Department of Commerce and Industry, No. 2883-45, dated the 26th April 1913, namely:—

In rule 1 of the said rules, for the entries under the heads 'Letters' and 'Postcards', the following shall be substituted, namely:—

"Letters."

For a weight not exceeding two and a half tolas	...	One anna.
For every two and a half tolas, or fraction thereof, exceeding two and a half tolas	...	One anna.

Postcards

For a single postcard	...	...	...	Half an anna.
For a reply postcard	...	...	...	One anna, that is, half an anna for each portion of the reply postcard."

No. 736-P.W.—In exercise of the powers conferred by section 16 of the Indian Post Office Act, 1898 (VI of 1898), the Governor General in Council is pleased to direct that the following further amendment shall be made in the rules published with the notification of the Government of India in the Department of Commerce and Industry, No. 2883-45, dated the 26th April 1913, namely:—

"In rule 157 of the said rules, for the entry "0 1 3" against the item "For 2 envelopes" under the sub-head "Commercial, half anna" of the head "Oblong envelopes" the entry "0 1 4" shall be substituted.

S. D'A. CROOKSHANK, Colonel,
Secretary to the Government of India.

The following notifications, issued by the Government of India in the Department of Commerce, published in the *Gazette of India* dated the 1st April 1922, are republished for general information.

J. DONALD,
Chief Secretary
to the Government of Bengal.

NOTIFICATIONS.

CUSTOMS DUTIES.

Delhi, the 1st April 1922.

No. 1689.—In exercise of the powers conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878), the Governor General in Council is pleased to prohibit the taking by sea out of British India of Russian Rouble Notes.

No. 1691.—In exercise of the powers conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878), the Governor General in Council is pleased to prohibit the taking by sea out of British India of the goods specified in Schedule I hereto annexed to any places other than those specified in Schedule II hereto annexed, and to restrict the taking by sea out of British India of the goods specified in Schedule I to the places specified in Schedule II by requiring in each case before the goods are shipped the production to the Customs Collector at the port of export of a permit in this behalf signed by the Chief Customs Officer:

Provided that nothing in this Notification shall be deemed to apply to any article taken out of British India by sea by the Crown, or to any article shipped for use or consumption on the voyage except in so far as the Governor General in Council by general or special order may otherwise direct.

Schedule I.

Bajra, barley, gram, jawar, lentils, maize, pulse, wheat and flour made from any of the foregoing goods.

Schedule II.

Persian Gulf Ports, Ceylon, Jeddah, Mauritius, Mekran Coast, East Africa, Seychelles, Portuguese India, Aden, Shehr and Mokalla, Straits Settlements and Labuan, Siam, Perim, Hongkong, South Africa, Australia, New Zealand, Fiji Islands, British West Indies, British Guiana.

No. 1693.—In exercise of the powers conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878), the Governor General in Council is pleased to prohibit the taking of coal by sea out of British India:

Provided that nothing in this Notification shall be deemed to apply to coal taken out of British India by sea by the Crown or to coal taken under permit from the Collector of Customs for bunkering steamers.

No. 1761.—In exercise of the power conferred by the Indian Tariff Act, 1894 (VIII of 1894), and in supersession of the notification in the Department of Commerce No. 1173, dated the 1st March 1922, the Governor General in Council is pleased to direct that a duty at the rate of seven and a half annas per maund of 82 $\frac{1}{2}$ lbs. avoirdupois shall be levied on salted fish, dry or wet, imported into any Customs port from any place beyond the limits of British India.

No. 1776.—In exercise of the power conferred by section 23 of the Sea Customs Act, 1878 (VIII of 1878), the Governor General in Council is pleased to exempt bicycles and tricycles and articles adapted for use as parts and accessories thereof, including pneumatic rubber tyres and tubes from so much of the import duty leviable thereon under items 127 and 139 of Schedule II, Part VI, of the Indian Tariff Act, 1894 (VIII of 1894), as is in excess of a duty of 15 per cent *ad valorem*, provided that such articles as are ordinarily also used as parts and accessories of motor cars, motor cycles or motor scooters shall be dutiable at the rate of duty specified for such vehicles.

No. 1796.—In exercise of the power conferred by section 23 of the Sea Customs Act, 1878 (VIII of 1878), the Governor General in Council is pleased to exempt urea from import duty leviable thereon under item 88 of Schedule II, Part V, of the Indian Tariff Act, 1894 (VIII of 1894).

No. 1798.—In exercise of the powers conferred by section 3 of the Indian Tariff Act, 1894 (VIII of 1894), and in supersession of the Notifications of the Government of India, in the Department of Commerce, No. 7191, dated the 17th December 1921, and No. 898, dated the 18th February 1922, the Governor General in Council is pleased to fix, for the articles specified in column 2 of the schedules hereto annexed, the tariff values stated in column 4 of the said schedules.

SCHEDULE II.—IMPORT TARIFF.

Note.—In the expression "*ad valorem*" used in this Schedule the reference is to "real value" as defined in section 30 of the Sea Customs Act, 1878 (VIII of 1878).

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
I.—Food, Drink and Tobacco.				
FISH.				
1	FISH, SALTED, wet or dry ...	... Indian maund of 82 $\frac{1}{2}$ lbs. avoirdupois weight.	... <i>Ad valorem</i>	Such rate or rates of duty not exceeding one rupee as the Governor-General in Council may, by notification in the <i>Gazette of India</i> , from time to time prescribe.*
2	FISHMAWS, including singally and sozille, and sharkfins.	...	<i>Ad valorem</i>	15 per cent.
3	FISH, excluding salted fish (see No. 1)...	...	"	15 "

* The rate on 1st April 1922 and until further notice is annas 7 $\frac{1}{2}$.

SCHEDULE II.—IMPORT TARIFF—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty:
I.—Food, Drink and Tobacco—<i>contd.</i>				
FRUITS AND VEGETABLES.				
4	FRUITS AND VEGETABLES, all sorts, fresh, dried, salted or preserved—		Rs. A	
	Almonds without shell... cwt.	75 0	15 per cent.	
	“ in the shell ”	24 0	15 ” ”	
	“ (kagazi) { Persian ”	125 0	15 ” ”	
	European, including half-hard round almonds. ”	40 0	15 ” ”	
	Cashew or cajoo kernels ”	28 0	15 ” ”	
	Cocoanuts, Straits and Dutch East Indies ... thousand	120 0	15 ” ”	
	“ Maldives ”	40 0	15 ” ”	
	“ other ”	65 0	15 ” ”	
	“ kernel (khopra) cwt.	24 0	15 ” ”	
	Currants ”	45 0	15 ” ”	
	Dates, dry, in bags ”	11 0	15 ” ”	
	“ wet ” in baskets and bundles ... ”	9 0	15 ” ”	
	“ in pots boxes, tins and crates ... ”	12 0	15 ” ”	
	Figs, Persian, dried ”	16 0	15 ” ”	
	Garlic ”	10 0	15 ” ”	
	Pistachio nuts ”	100 0	15 ” ”	
	Raisins, Munakka, Persian Gulf ”	15 0	15 ” ”	
	“ other sorts ”	15 0	15 ” ”	
	All other sorts of fruits and vegetables, fresh, dried, salted or preserved. ”	Ad valorem	15 ” ”	
GRAIN, PULSE AND FLOUR.				
5	GRAIN AND PULSE, all sorts including broken grains and pulse, but excluding flour (see No. 6).*		Ad valorem	2½ per cent.
6	FLOUR* ”	”	15	” ”
LIQUORS.				
7	ALE, Beer, Porter, Cider and other fermented liquors	Imperial gallon or 6 quart bottles.	... ...	Rs. A. 0 8
8	LIQUEURS, Cordials, Mixtures and other preparations containing spirit—			
	(a) Entered in such a manner as to indicate that the strength is not to be tested.	”	... ...	30 0
	(b) If tested ”	Imperial gallon or 6 quart bottles of the strength of London proof.	... ...	21 14 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
9	PERFUMED SPIRITS ”	Imperial gallon or 6 quart bottles.	... ...	Rs. 36
10	SPIRIT, which has been rendered effectually and permanently unfit for human consumption.	... ...	Ad valorem	7½ per cent.

* Under Government of India Notification No. 5896, dated the 8th October 1921, grain, pulse and flour are exempt from import duty up to the 30th June 1922.

SCHEDULE II.—IMPORT TARIFF—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	I.—Food, Drink and Tobacco—concl.			
	LIQUORS—contd.		Rs. A.	
11	All other sorts of SPIRIT	Imperial gallon or 6 quart bottles of the strength of London proof.	... ...	Rs. A. 21 14 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
12	WINES— Champagne and all other sparkling wines not containing more than 42 per cent. of proof spirit. All other sorts of wines not containing more than 42 per cent. of proof spirit Provided that all sparkling and still wines containing more than 42 per cent. of proof spirit shall be liable to duty at the rate applicable to "All other sorts of spirit."	Imperial gallon or 6 quart bottles.	... ...	Rs. A. 9 0 4 8
	PROVISIONS AND OILMAN'S STORES.			
13	VINEGAR, in casks ... ... ...	... ...	Ad valorem	2½ per cent.
14	PROVISIONS, OILMAN'S STORES, AND GROCERIES, all sorts, excluding vinegar in casks (see No. 13)— Butter	lb.	2 4	15 per cent.
	Cassava, Tapioca or Sago (whole)	cwt.	12 0	15 " "
	" " (flour)	"	11 0	15 " "
	China Preserves in syrup	box of six large or twelve small jars.	10 0	15 " "
	" dry, candied	lb.	0 8	15 " "
	Chinese canned fruit	case of 4 doz.	17 0	15 " "
	Cocum	cwt.	10 0	15 " "
	Ghi	"	50 0	15 " "
	Saffron, pure	lb.	50 0	15 " "
	Vermicelli, flour, Chinese	cwt.	35 0	15 " "
	" peas "	"	37 0	15 " "
	" rice "	"	19 0	15 " "
	Vinegar not in casks ... ... ...	... ...	Ad valorem	15 " "
	Yeast, Chinese	cwt.	30 0	15 " "
	All other sorts of provisions, oilman's stores and groceries.	... ...	Ad valorem	15 " "
	SPICES.			
15	SPICES, all sorts— Betelnuts, raw, whole, split, or sliced, also red whole from Goa.	cwt.	12 0	15 per cent.
	Betelnuts, raw, whole, split, or sliced, also red whole from Straits.	"	12 0	15 " "
	Betelnuts, boiled, split or sliced	"	20 0	15 " "
	" whole, from Ceylon	"	15 0	15 " "
	" raw, split (sun-dried) from Ceylon	"	30 0	15 " "
	" all other sorts	"	Ad valorem	15 " "
	Chillies, dry	cwt.	25 0	15 " "
	Cloves	"	65 0	15 " "
	" exhausted	"	20 0	15 " "
	" stems and heads	"	9 0	15 " "
	" in seeds, narlavang	"	20 0	15 " "
	Ginger, dry	"	30 0	15 " "
	Mace	lb.	0 12	15 " "
	Nutmegs	"	0 7	15 " "
	" in shell	"	0 4	15 " "
	Pepper, black	cwt.	26 0	15 " "
	" white	"	60 0	15 " "
	All other sorts of spices ... ... ...	... ...	Ad valorem	15 " "
	SUGAR.			
16	CONFECTIONERY ... ... ...	... ...	Ad valorem	30 per cent.

SCHEDULE II.—IMPORT TARIFF—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
I.—Food, Drink and Tobacco—<i>concl.</i>				
SUGAR—<i>contd.</i>				
17	SUGAR, all sorts, including Molasses and Saccharine produce of all sorts, but excluding confectionery (see No. 16)— Sugar, crystallised and soft, from Java, 23 Dutch standard and above.	cwt.	26 4	25 per cent.
	" " " from Java, 16 to 22 Dutch standard.	"	24 4	25 " "
	" " " from Java, 15 Dutch standard and under.	"	23 12	25 " "
	" " " from Japan or Formosa.	"	28 4	25 " "
	" " " refined in China including Hong Kong.	"	28 4	25 " "
	" " " from Egypt ...	"	27 4	25 " "
	" " " from Mauritius ...	"	24 12	25 " "
	" " " cane, from other countries.	"	24 12	25 " "
	" beet ...	"	26 4	25 " "
	Molasses from Java " ...	"	4 0	25 " "
	" other countries ...	"	4 0	25 " "
	Sugar, all other sorts, including saccharine produce of all kinds.	...	<i>Ad valorem</i>	25 " "
18	Sugar Candy...	cwt.	25 0	25 " "
TEA.				
18	TEA— Tea, black	lb.	0 12	15 per cent.
	" green	"	0 14	15 " "
OTHER FOOD AND DRINK.				
19	COFFEE	cwt.	36 0	15 per cent.
20	HOPS ... ... ...	...	...	Free.
21	SALT, excluding Salt exempted under No. 22	Indian maund of 82½ lbs. avoirdupois weight.	...	The rate at which excise duty is for the time being leviable on salt manufactured in the place where the import takes place.
22	SALT imported into British India and issued, in accordance with rules made with the previous sanction of the Governor-General in Council, for use in any process of manufacture; also salt imported into the port of Calcutta and issued with the sanction of the Government of Bengal to manufacturers of glazed stone-ware; also salt imported into any port in the provinces of Bengal and Bihar and Orissa and issued, in accordance with rules made with the previous sanction of the Governor-General in Council, for use in curing fish in those provinces.	...	...	Free.
23	ALL OTHER SORTS OF FOOD AND DRINK not otherwise specified.	...	<i>Ad valorem</i>	15 per cent.
TOBACCO.				
24	TOBACCO, unmanufactured...	lb	...	Rs. A.
25	CIGARS AND CIGARETTES	lb	...	1 0
26	All other sorts of TOBACCO, manufactured	lb.	<i>Ad valorem</i>	75 per cent.
			...	Rs. A. 2 4
II.—Raw materials and produce and articles mainly unmanufactured.				
COAL, COKE AND PATENT FUEL.				
27	COAL, COKE AND PATENT FUEL	ton	...	0 8

* The rate of excise duty on 1st April 1922 and until further notice is Rs. 1-4-0.

SCHEDULE II.—IMPORT TARIFF—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
II.—Raw materials and produce and articles mainly unmanufactured—<i>contd.</i>				
* GUMS, RESINS AND LAC.				
28	GUMS, RESINS AND LAC, all sorts—			Rs. A.
	Gambier, block cwt.	28 0	15 per cent.	
	" cube "	28 0	15 "	
	" other sorts "	Ad valorem	15 "	
	Gum Ammoniac cwt.	30 0	15 "	
	" Arabic "	22 0	15 "	
	" Banjamin, ras "	28 0	15 "	
	" cowrie "	65 0	15 "	
	" Bysabol (coarse myrrh) "	45 0	15 "	
	" Olibanum or frankincense "	15 0	15 "	
	" Persian (false) "	15 0	15 "	
	Myrrh "	45 0	15 "	
	Rosin "	24 0	15 "	
	All other sorts of gums, gum-resins, and articles made of gum or gum-resin.	Ad valorem	15 "	
* HIDES AND SKINS, RAW.				
29	HIDES AND SKINS, raw or salted ... ... ...	...	...	Free.
METALLIC ORES, AND SCRAP IRON OR STEEL FOR RE-MANUFACTURE.				
30	IRON OR STEEL, old	cwt.	3 0	10 per cent.
31	METALLIC ORES, all sorts ... ... ...	...	...	Free.
* OILS.				
32	KEROSENE and MOTOR SPIRIT ; also any mineral oil other than kerosene and motor spirit which has its flashing point below one hundred degrees of Fahrenheit's thermometer by Abel's close test.*	Imperial gallon.	0 2 6	
33	MINERAL OIL which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer and is such as is not ordinarily used for any other purpose than for the batching of jute or other fibre, or for lubrication, and mineral oil which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer and is such as is not ordinarily used except as fuel or for some sanitary or hygienic purpose—			
	(i) imported in bulk	ton.	65 0	7½ per cent.
	(ii) otherwise imported	Ad valorem	7½ "	"
34	All sorts of animal, essential, mineral, and vegetable non-essential OILS not otherwise specified (see Nos. 32 and 33) :—			
	Cocoanut oil	cwt.	37 8	15 "
	Linseed oil, raw and boiled	gallon	4 8	15 "
	All other sorts of oil	Ad valorem	15 "	"
* SEEDS.				
35	OIL-SEEDS, imported into British India by sea from the territories of any Prince or Chief in India.	...	...	Free.
36	SEEDS, all sorts, excluding oil-seeds specified in No. 35.	Ad valorem	15 per cent.	

* Motor spirit is liable to an additional duty of six annas per gallon under Act II of 1917 as amended by Act III of 1919.

SCHEDULE II.—IMPORT TARIFF—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	II.—Raw materials and produce and articles mainly unmanufactured—<i>contd.</i>		RS. A.	
37	VEGETABLE WAX	cwt.	70 0	15 per cent.
37a	TALLOW AND STEARINE, including grease and animal fat, and WAX of all sorts, not otherwise specified.	...	<i>Ad valorem</i>	15 " "
	TEXTILE MATERIALS.			
38	COTTON, raw ... ... ...	...	...	Free.
39	WOOL, raw, and WOOL-TOPS ... ...	...	...	Free.
40	TEXTILE MATERIALS, the following :— Silk waste, and raw silk including cocoons :— Bokhara	lb.	8 8	15 per cent.
	Floss ... ... ...	...	<i>Ad valorem</i>	15 " "
	Raw silk—Yellow Shanghai, including re-reeled ...	lb.	7 8	15 " "
	" from Indo-China, and places in China other than Shanghai including re-reeled.	"	10 0	15 " "
	Mathow	"	6 0	15 " "
	Panjam	"	4 8	15 " "
	Persian	"	6 0	15 " "
	Siam	"	8 0	15 " "
	White Shanghai, Thonkoon or Duppion ...	"	5 8	15 " "
	" other kinds including re-reeled.	"	8 8	15 " "
	" other kinds of China, including re-reeled.	"	10 8	15 " "
	Waste and Kachra ... ...	...	<i>Ad valorem</i>	15 " "
	All other sorts, including cocoons ...	...	"	15 " "
	Raw Flax, Hemp, Jute and all other unmanufactured textile materials not otherwise specified.	...	"	15 " "
	WOOD AND TIMBER.			
41	FIREWOOD ... ... ...	...	<i>Ad valorem</i>	2½ per cent.
42	WOOD AND TIMBER, all sorts, not otherwise specified, including all sorts of ornamental wood.	...	"	15 " "
	MISCELLANEOUS.			
43	CANES AND RATTANS ... ...	...	<i>Ad valorem</i>	15 per cent.
44	COWRIES AND SHELLS— Cowries, bazar, common	cwt.	7 8	15 " "
	" yellow, superior quality ...	...	8 8	15 " "
	" Maldivian	"	11 0	15 " "
	" Sankhli	"	135 0	15 " "
	Mother-of-pearl, nacre	"	20 0	15 " "
	Nakhlia	"	135 0	15 " "
	Tortoise-shell	lb.	10 0	15 " "
	" nakh	"	3 0	15 " "
	All other sorts, including articles made of shell, not otherwise described.	...	<i>Ad valorem</i>	15 " "
45	IVORY, unmanufactured— Elephants' grinders	cwt.	300 0	15 " "
	" tusks (other than hollows, centres, and points), each exceeding 20 lb. in weight, and hollows, centres, and points each weighing 10 lb. and over.	"	950 0	15 " "
	Elephants' tusks (other than hollows, centres, and points), not less than 10 lb. and not exceeding 20 lb. each, and hollows, centres, and points each weighing less than 10 lb.	"	750 0	15 " "
	Elephants' tusks, each less than 10 lb. (other than hollows, centres, and points).	"	400 0	15 " "

SCHEDULE II.—IMPORT TARIFF—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	II.—Raw materials and produce and articles mainly unmanufactured—<i>contd.</i>		Rs. A.	
	MISCELLANEOUS—<i>contd.</i>			
	Sea-cow or moye teeth, each not less than 4 lb. ...	cwt.	225 0	15 per cent.
	Sea-cow or moye teeth, each not less than 3 lb. and under 4 lb. ...	"	175 0	15 " "
	Sea-cow or moye teeth, each less than 3 lb. ...	"	125 0	15 " "
	All other sorts unmanufactured not otherwise specified. ...	"	<i>Ad valorem</i>	15 " "
46	MANURES, all sorts, including animal bones and the following chemical manures:—basic slag, nitrate of ammonia, nitrate of soda, muriate of potash, sulphate of ammonia, sulphate of potash, kainit salts, nitrate of lime, calcium cyanamide, mineral phosphates and mineral superphosphates. ...	"	"	Free.
47	PRECIOUS STONES, unset and imported uncut, and PEARLS, unset. ...	"	"	Free.
48	PRECIOUS STONES, unset and imported cut ...	"	<i>Ad valorem</i>	15 per cent.
49	PULP OF WOOD, BAGS and other paper-making materials. ...	"	"	Free.
50	ALL OTHER RAW MATERIALS AND PRODUCE, and articles mainly unmanufactured, not otherwise specified. ...	"	<i>Ad valorem</i>	15 per cent.
	III.—Articles wholly or mainly manufactured.			
	APPAREL.			
51	APPAREL, including drapery, boots and shoes, and military and other uniforms and accoutrements; but excluding uniforms and accoutrements exempted from duty (No. 52) and gold and silver thread (Nos. 89 and 91) and articles made of silk (No. 100). ...	"	<i>Ad valorem</i>	15 per cent.
52	UNIFORMS AND ACCOUTREMENTS appertaining thereto, imported by a public servant for his personal use. ...	"	"	Free.
	ARMS, AMMUNITION AND MILITARY STORES.			
53	Subject to the exemptions specified in No. 56, ARMS, AMMUNITION AND MILITARY STORES, that is to say:—		Rs. A.	
	(1) Firearms other than pistols, including gas and air guns and rifles. ...	each	15 0	
	(2) Barrels for the same, whether single or double. ...	"	15 0	
	(3) Pistols, including automatic pistols and revolvers. ...	"	15 0	or 30 per cent. <i>ad valorem</i> which-ever is higher.
	(4) Barrels for the same, whether single or double. ...	"	15 0	
	(5) Main springs and magazine springs for firearms, including gas-guns and rifles. ...	"	5 0	
	(6) Gun stocks and breech blocks ...	"	3 0	
	(7) Revolver-cylinders, for each cartridge they will carry. ...	"	2 0	
	(8) Actions (including skeleton and waster), breech bolts and their heads, cocking pieces, and locks for muzzle-loading arms. ...	"	1 0	
	(9) Machines for making loading or closing cartridges for rifled arms. ...	"	<i>Ad valorem</i>	30 per cent.
	(10) Machines for capping cartridges for rifled arms. ...	"	"	30 " "

* Under Government of India notification No. 4317, dated 2nd July 1921, unmanufactured mica is exempt from payment of import duty.

SCHEDULE II—IMPORT TARIFF—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	III.—Articles wholly or mainly manufactured—<i>contd.</i>			
	ARMS, AMMUNITION AND MILITARY STORES—<i>contd.</i>			
54	GUNPOWDER for cannons, rifles, guns, pistols and sporting purposes.	... ...	<i>Ad valorem</i>	30 per cent.
55	Subject to the exemptions specified in No. 56 all ARTICLES, other than those specified in entry No 53 which are ARMS OR PARTS OF ARMS within the meaning of the Indian Arms Act, 1878 (excluding springs used for air-guns which are dutiable as hardware, under No. 70), all tools used for cleaning or putting together the same, all machines for making, loading, closing or capping cartridges for arms other than rifled arms and all other sorts of ammunition and military stores, and any articles which the Governor-General in Council may, by notification in the <i>Gazette of India</i> , declare to be ammunition or military stores for the purposes of this Act.	... ...	"	30 " "
56	The following ARMS, AMMUNITION AND MILITARY STORES :—			Free.
	(a) Articles falling under the 5th, 6th, 8th 9th or 10th item of No. 53 when they appertain to a firearm falling under the 1st or 3rd item and are fitted into the same case with such firearm ;			
	(b) Arms forming part of the regular equipment of a commissioned or gazetted officer in His Majesty's Service entitled to wear diplomatic, military, naval, Royal Air Force or police uniform ;			
	(c) A revolver and an automatic pistol and ammunition for such revolver and pistol up to a maximum of 100 rounds per revolver or pistol, (i) when accompanying a commissioned officer of His Majesty's regular forces, or of the Indian Auxiliary Force or the Indian Territorial Force or a gazetted police officer, or (ii) certified by the commandant of the corps to which such officer belongs, or, in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving, or in the case of a police officer by an Inspector-General or Commissioner of Police, to be imported by the officer for the purpose of his equipment ;			
	(d) Swords for presentation as army or volunteer prizes ;			
	(e) Arms, ammunition, and military stores imported with the sanction of the Government of India for the use of any portion of the military forces of a State in India which may be maintained and organised for Imperial Service ;			
	(f) Morris tubes and patent ammunition imported by officers commanding British and Indian regiments or volunteer corps for the instruction of their men			
57	EXPLOSIVES, namely, blasting gunpowder, blasting gelatine, blasting dynamite, blasting roburite, blasting tonite, and all other sorts, including detonators and blasting fuse	... ...	<i>Ad valorem</i>	15 per cent.

SCHEDELE II.—IMPORT TARIFF—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	III.—Articles wholly or mainly manufactured—<i>contd.</i>		Rs. A.	
	CARRIAGES AND CARTS.			
58	CARRIAGES AND CARTS, including tram cars, motor omnibuses, motor-lorries, motor-vans, jinrikshas, bath-chairs, perambulators, trucks, wheel-barrows, and all other sorts of conveyances not otherwise specified, and such component parts and accessories thereof as are not also adapted for use as parts or accessories of motor-cars, motor-cycles, motor-scooters, bicycles or tricycles (see No. 59) ^a.	...	<i>Ad valorem</i>	15 per cent.
59	MOTOR-CARS, motor-cycles, motor-scooters, bicycles, and tricycles and articles adapted for use as parts and accessories thereof: provided that such articles as are ordinarily also used for purposes other than as parts and accessories of motor vehicles included in this item or in No. 58 or of bicycles or tricycles shall be dutiable at the rate of duty specified for such articles ^a.	...	"	30 per cent.
	CHEMICALS, DRUGS AND MEDICINES.			
60	ANTI-PLAQUE SERUM ... ... ...	...	...	Free.
61	COPPERAS, green — (1) imported in bulk	cwt.	6 0	2½ per cent.
	(2) imported otherwise ... ... ...	...	<i>Ad valorem</i>	2½ "
62	OPIUM and its alkaloids, and their derivatives ...	Seer of 80 tolas.	...	Rs. A. 24 0
63	QUININE and other alkaloids of cinchona ...	...	...	Free.
64	CHEMICALS, DRUGS AND MEDICINES, all sorts not otherwise specified— Alkali, Indian (saggi-khar)	cwt.	4 0	15 per cent.
	Alum (lump)	"	13 8	15 "
	Arsenic (China mansil)	"	65 0	15 "
	other sorts ... ... ...	...	<i>Ad valorem</i>	15 "
	Bleaching powder	cwt.	19 0	15 "
	Carbide of Calcium	"	28 0	15 "
	Carbonate of Ammonia	"	50 0	15 "
	Muriate of Ammonia	"	50 0	15 "
	Peppermint crystals	lb.	17 0	15 "
	Silicate of soda	cwt.	14 0	15 "
	Soda ash including calcined natural soda and manufactured sesqui-carbonates. ...	"	7 0	15 "
	Soda Bicarbonate	"	11 0	15 "
	Soda, caustic, solid	"	21 0	15 "
	" " flake	"	28 0	15 "
	" " powdered	"	29 0	15 "
	Soda crystals (in bulk)... ...	"	10 0	15 "
	Sulphate of copper	"	22 8	15 "
	Sulphur (brimstone), flowers	"	11 0	15 "
	" " roll	"	13 0	15 "
	" " rough	"	10 0	15 "
	Trona or natural soda uncalcined	"	5 0	15 "
	All other sorts of chemical products and preparations not otherwise specified. ...	<i>Ad valorem</i>	15 "	
	Aloe-wood...	"	15	"
	Asafœtida (hing)	cwt.	125 0	15 "
	" coarse (hingra)	"	50 0	15 "
	Atary, Persian ... ... ...	...	<i>Ad valorem</i>	15 "
	Banslochan (bamboo camphor)	lb.	0 9	15 "
	Calumba root	cwt.	10 0	15 "
	Camphor, refined, other than powder	lb.	4 8	15 "
	Cassia lignea	cwt.	28 0	15 "
	China root (chobchini rough)	"	17 8	15 "
	" " scraped	"	30 0	15 "
	Cubebs	"	175 0	15 "
	Galangal, China	"	12 8	15 "
	Salep	"	350 0	15 "
	Storax, liquid (rose mello or salaras) ...	"	65 0	15 "
	All other sorts of drugs, medicines, and narcotics ...	<i>Ad valorem</i>	15 "	

^a Under Government of India Notification No. 1776, dated 1st April 1922, bicycles and tricycles, and articles adapted for use as parts and accessories thereof, are liable to duty at 15 per cent. provided that such articles are not ordinarily also used as parts and accessories of motor cars, motor cycles or motor scooters.

SCHEDULE II.—IMPORT TARIFF—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	III.—Articles wholly or mainly manufactured—<i>contd.</i>			
	CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS.			
65	The following AGRICULTURAL IMPLEMENTS, namely, winnowers, threshers, mowing and reaping machines, binding machines, elevators, seed-crushers, chaffcutters, root-cutters, ensilage cutters, horse, and bullock gears, ploughs, cultivators, scarifiers, harrows, clod-crushers, seed-drills, haying-tedders, and rakes; also agricultural tractors; also component parts of these implements or tractors, provided that they can be readily fitted into their proper places in the implements or tractors for which they are imported, and that they cannot ordinarily be used for purposes unconnected with agriculture.	...	...	Free.
66	CLOCKS AND WATCHES, and parts thereof	...	<i>Ad valorem</i>	30 per cent.
67	CUTLERY, excluding plated cutlery (see No. 69)	...	"	15 "
68	The following DAIRY APPLIANCES, namely, cream separators, milk sterilizing or pasteurizing plant, milk aerating and cooling apparatus, churns, butter dryers, and butter workers; also component parts of these appliances, provided that they can be readily fitted into their proper places in the appliances for which they are imported, and that they cannot ordinarily be used for other than dairy purposes	...	"	Free.
69	ARTICLES PLATED WITH GOLD AND SILVER	...	<i>Ad valorem</i>	30 per cent.
70	HARDWARE, IRONMONGERY AND TOOLS, all sorts, not otherwise specified.	...	"	15 " "
71	INSTRUMENTS, APPARATUS, AND APPLIANCES, imported by a passenger as part of his personal baggage and in actual use by him in the exercise of his profession or calling.	...	...	Free.
72	MUSICAL INSTRUMENTS	...	<i>Ad valorem</i>	30 per cent.
73	TELEGRAPHIC INSTRUMENTS AND APPARATUS, and parts thereof, imported by, or under the orders of, a railway company.	...	"	10 "
74	WATER-LIFTS, SUGAR-MILLS, OIL PRESSES, and parts thereof, when constructed so that they can be worked by manual or animal power.	...	...	Free.
75	All other sorts of IMPLEMENTS, INSTRUMENTS, APPARATUS AND APPLIANCES, and parts thereof, not otherwise specified.	...	<i>Ad valorem</i>	15 per cent
	DYES AND COLOURS.			
76	DYEING AND TANNING SUBSTANCES, all sorts, and PAINTS and COLOURS and painters' materials, all sorts—	lb.	Rs. A.	
	Alizarine dye, dry, not exceeding 40 per cent.	3 12	15 per cent.	
	" " over 40 per cent. but not exceeding 50 per cent.	4 4	" "	
	" " over 50 per cent. but not exceeding 60 per cent.	4 12	15 " "	
	" " over 60 per cent. but not exceeding 70 per cent.	5 4	15 " "	
	" " over 70 per cent. but not exceeding 80 per cent.	5 12	15 " "	
	" " over 80 per cent. ...	6 12	15 " "	
	" moist, not exceeding 10 per cent.	0 10	15 " "	
	" " over 10 per cent. and not exceeding 16 per cent.	1 0	15 " "	
	" " over 16 per cent. and not exceeding 20 per cent.	1 4	15 " "	
	" " exceeding 20 per cent.	2 0	15 " "	

* Under Government of India Notification No. 6362, dated the 5th November 1921, the following electrical instruments, apparatus and appliances are liable to duty at 2½ per cent. *ad valorem*—

1. Switchboards imported complete or in parts provided that the Collector of Customs is satisfied that they are for use on light pressure circuits.

2. Oil switches and oil circuit breakers.

3. Motor starters and controllers of all types with their accessories and resistances, provided that the Collector of Customs is satisfied that they are for use with machinery and not for motor vehicles, trams, lifts or the like.

4. Regulators and rheostats of all types with their accessories and resistances, except regulators for fans (other than induced or forced draft fans) and resistances intended for purposes other than the control of machinery.

5. Transformers, with their accessories or parts, static converters and static condensers of 3 K. V. A. capacity or over.

SCHEDULE II.—IMPORT TARIFF—*contd.*

No.	Names of Articles.	Per	Tariff Valuation*	Duty
III.—Articles wholly or mainly manufactured—<i>contd.</i>				
DYES AND COLOURS—<i>contd.</i>				
			Rs. A.	
	Aniline dye, moist	lb.	4 0	15 per cent.
	„ dyes, black, of sulphur series ...	lb.	2 0	15 „ „
	„ congo red ...	lb.	3 0	15 „ „
	All other aniline dyes, dry ...	lb.	4 8	15 „ „
	Aniline salts ...	Ad valorem	15 „ „	
	Avar bark ...	cwt.	4 8	15 „ „
	Cochineal ...	lb.	1 0	15 „ „
	Gallnuts (myrabolams) ...	Ad valorem	15 „ „	
	„ Persian ...	cwt.	40 0	15 „ „
	Gamboge ...	lb.	2 0	15 „ „
	All other sorts of dyeing and tanning materials ...	Ad valorem	15 „ „	
	Lead, red, dry ...	cwt.	38 0	15 „ „
	„ white, dry ...	lb.	42 0	15 „ „
	Ochre, other than European, all colours ...	lb.	2 0	15 „ „
	Turpentine ...	Imperial gallon.	9 0	15 „ „
	Vermilion, Canton ...	box of 90 bundles.	235 0	15 „ „
	Zinc, white, dry ...	Ad valorem	15 „ „	
	All other sorts of paints, colours and painters' materials not otherwise specified, including glue and putty.	Ad valorem	15 „ „	
FURNITURE, CABINETWARE AND MANUFACTURES OF WOOD.				
77	FURNITURE, CABINETWARE, and all other manufactures of wood not otherwise specified.	Ad valorem	5 „ „	
GLASSWARE AND EARTHENWARE.				
78	GLASS AND GLASSWARE, lacquered ware, earthenware, China and porcelain; all sorts, except glass bangles, beads and false pearls and aerated water bottles (Codd's pattern) (see Nos. 78a and 79).	Ad valorem	15 „ „	
78a	Aerated water bottles (Codd's pattern)— 8 ozs and under	gross	55 0	15 „ „
	Over 8 ozs	„	65 0	15 „ „
79	GLASS BANGLES and BEADS and false pearls ...	Ad valorem	30 „ „	
HIDES, SKINS AND LEATHER.				
80	HIDES AND SKINS not otherwise specified, LEATHER AND LEATHER MANUFACTURES, all sorts, not otherwise specified.	Ad valorem	15 „ „	
MACHINERY.				
81	MACHINERY, namely, prime-movers and component parts thereof, including boilers and component parts thereof; also including locomotive and portable engines, steam-rollers, fire-engines, motor tractors designed for purposes other than agriculture and other machines in which the prime-mover is not separable from the operative parts.	Ad valorem	2½ „ „	
	MACHINERY (and component parts thereof), meaning machines or sets of machines to be worked by electric, steam, water, fire or other power not being manual or animal labour, or which, before being brought into use, require to be fixed with reference to other moving parts; and including belting of all materials for driving machinery. [*]	Ad valorem	2½ „ „	
	Provided that the terms does not include tools and implements to be worked by manual or animal labour, and provided also that only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery and are, owing to their shape or to other special quality, not adapted for any other purpose.	Ad valorem	2½ „ „	
	<i>Note.</i> —This entry includes machinery and component parts thereof made of substances other than metal.	Ad valorem	2½ „ „	

* See footnote on previous page.

SCHEDULE II.—IMPORT TARIFF—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	III.—Articles wholly or mainly manufactured—<i>contd.</i>		Rs. A.	
	MACHINERY—<i>contd.</i>			
82	MACHINERY and component parts thereof, meaning machines or parts of machines to be worked by manual or animal labour, not otherwise specified (see Nos. 65, 68 and 74)	...	<i>Ad valorem</i>	15 per cent.
	METALS, IRON AND STEEL.			
83	IRON—			
	ANGLE—			
	Angle and T, not fabricated, best Yorkshire or Swedish and similar qualities.	ton	300 0	10 " "
	Other kinds, if galvanised, tinned, or lead coated	"	300 0	10 " "
	Other kinds	"	250 0	10 " "
	Angle and T, fabricated	"	<i>Ad valorem</i>	10 " "
	BAR, ROD AND CHANNEL, including Channel for carriages—			
	Bar, Best Yorkshire and similar qualities ...	ton	300 0	10 " "
	" Swedish and charcoal and similar qualities	"	250 0	10 " "
	" nail-rod, round-rod, and square under $\frac{1}{2}$ inch in diameter.	"	275 0	10 " "
	" Swedish and charcoal if galvanised, tinned, or lead coated.	"	<i>Ad valorem</i>	10 " "
	" other kinds	ton	200 0	10 " "
	" nail-rod, round-rod and square under $\frac{1}{2}$ inch in diameter.	"	250 0	10 " "
	" if galvanized, tinned, or lead coated.	"	275 0	10 " "
	Channel, including channel for carriages ...	"	250 0	10 " "
	All other sorts	"	<i>Ad valorem</i>	10 " "
	PIG	ton	120 0	10 " "
	RICE BOWLS	cwt.	30 0	10 " "
84	IRON OR STEEL—			
	ANCHORS AND CABLES ... ... ...	...	<i>Ad valorem</i>	10 " "
	BEAMS, joists, pillars, girders, screw-piles, bridge work and other descriptions of iron or steel imported exclusively for building purposes; including also ridging, guttering and continuous roofing.	...	"	10 " "
	BOLTS and nuts, including hook bolts and nuts for roofing.	...	"	10 " "
	HOOPS AND STRIPS—			
	Hoops, Best Yorkshire or Swedish and similar qualities.	ton	370 0	10 " "
	" other kinds	"	250 0	10 " "
	" " if galvanized, tinned, chequered, planished, lead coated or aluminium coated.	"	300 0	10 " "
	Strips, Best Yorkshire or Swedish and similar qualities.	"	370 0	10 " "
	" other kinds	"	250 0	10 " "
	" " if galvanized, tinned, chequered, planished, lead coated, or aluminium coated.	"	300 0	10 " "
	NAILS RIVETS AND WASHERS, all sorts—			
	Nails, wire	cwt.	14 0	10 " "
	" rose, deck, and flat-headed	"	20 0	10 " "
	" other kinds, including galvanised, tinned or lead coated and panel pins.	"	35 0	10 " "
	Rivets, black	"	20 0	10 " "
	" other sorts	"	20 0	10 " "
	Washers, tinned or lead coated and dome-shaped, spring or locking washers.	"	<i>Ad valorem</i>	10 " "
	" other sorts	cwt.	20 0	10 " "
	PIPES AND TUBES, and fittings therefor, such as bends, boots, elbows, tees, sockets, flanges and the like.	...	<i>Ad valorem</i>	10 " "
	RAILS, chairs, sleepers, bearing and fish plates, spikes (commonly known as dog spikes), switches, and crossings, other than those described in No. 95, also lever boxes, clips, and tie-bars.	...	"	10 " "

SCHEDULE II.—IMPORT TARIFF—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
III.—Articles wholly or mainly manufactured—<i>contd.</i>				
METALS, IRON AND STEEL—<i>contd.</i>				
IRON OR STEEL—<i>contd.</i>				
SHEETS AND PLATES, not fabricated, all sorts, excluding discs, circles and expanded metal sheets which are dutiable under No. 86—				
Sheets and plates, Best Yorkshire and similar qualities.		ton	400 0	10 per cent.
" " Swedish and charcoal ...		"	350 0	10 " "
" " Swedish and charcoal, if galvanised, tinned, or lead coated.		"	400 0	10 " "
Sheets, corrugated, galvanised or black up to and including 26 Gauge.		"	300 0	10 " "
" " galvanised or black above 26 Gauge.		"	375 0	10 " "
Sheet and plate cuttings		"	200 0	10 " "
Tinplates		"	400 0	10 " "
" cuttings		"	<i>Ad valorem</i>	10 " "
Sheets, other kinds, black, up to and including $\frac{1}{8}$ inch thick.		ton	200 0	10 " "
Plates, " above $\frac{1}{8}$ inch thick ...		"	180 0	10 " "
Sheets, other kinds, if galvanised, tinned, planished, lead coated, or aluminium coated, up to and including 26 Gauge, also chequered and galvanised plates.		"	375 0	10 " "
Sheets, other kinds, if galvanised, tinned, planished, lead coated, or aluminium coated, above 26 Gauge.		"	475 0	10 " "
Sheets and plates, fabricated, all sorts, excluding discs, circles and expanded metal sheets which are dutiable under No. 86.		"	<i>Ad valorem</i>	10 " "
WIRE, including fencing, piano-wire wire and wire-rope, but excluding wire-netting (which is dutiable under No. 86).		"	"	10 " "
85	STEEL—			
	ANGLE—			
	Angle and T, not fabricated, if galvanised, tinned, or lead coated.	ton	200 0	10 " "
	All other sorts	"	160 0	10 " "
	Angle and T, fabricated	"	<i>Ad valorem</i>	10 " "
	BAR, ROD AND CHANNEL, including channel for carriages—			
	Bar, Swedish and similar qualities ...	ton	250 0	10 " "
	" common merchant ...	"	150 0	10 " "
	" " nail-rod, round-rod, and square, under $\frac{1}{8}$ inch in diameter.	"	180 0	10 " "
	" galvanized, tinned, planished, polished, or lead coated.	"	275 0	10 " "
86	" crucible, cast steel (tool steel) including—			
	(a) High speed.	"	<i>Ad valorem</i>	10 " "
	(b) Carbon steel.			
	" high tensile steel	"	"	10 " "
	Channel, including channel for carriages ...	ton	180 0	10 " "
	All other sorts	"	<i>Ad valorem</i>	10 " "
	CAST, including spring, blistered and tub steel...			
	INGOTS, BLOOMS, BILLETS AND SLABS ...	"	"	10 " "
	All sorts of IRON AND STEEL and manufactures thereof, not otherwise specified—			
	Iron or steel cans or drums, when imported containing kerosine and motor spirit which is separately assessed to duty under No. 32, namely :—			
Cans, tinned, of four gallons capacity ...		can	0 6	15 " "
Cans or drums, not tinned, of two gallons capacity—				
(a) with faucet caps		can or drum	1 8	15 " "
(b) ordinary		"	0 4	15 " "
Drums of four gallons capacity—				
(a) with faucet caps		drum	2 4	15 " "
(b) ordinary		"	2 0	15 " "
Iron or steel cans or drums, other sorts ...		"	<i>Ad valorem</i>	15 " "
Iron or steel, all other sorts, including discs or circles, wire-netting and expanded metal sheets.		"	"	15 " "

SCHEDULE II.—IMPORT TARIFF—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	III.—Articles wholly or mainly manufactured—<i>contd.</i>		Rs. A.	
	METALS, OTHER THAN IRON AND STEEL.			
87	CURRENT NICKEL, BRONZE, AND COPPER COIN of the Government of India.	...	...	Free.
88	GOLD AND SILVER BULLION and coin ...	...	...	Free.
89	GOLD PLATE, GOLD THREAD and WIRE, and GOLD MANUFACTURES, all sorts.	...	<i>Ad valorem</i>	30 per cent.
90	LEAD, sheets, for tea-chests ...	...	"	2½ " "
91	SILVER PLATE, SILVER THREAD and WIRE, and SILVER MANUFACTURES, all sorts.	...	"	30 " "
92	ALL SORTS OF METALS OTHER THAN IRON AND STEEL, and manufactures thereof, not otherwise specified—			
	Aluminium circles ...	lb.	1 6	15 " "
	sheets ...	"	1 4	15 " "
	Brass, patent or yellow metal, sheets and sheathing, weighing 1 lb. or above per square foot and braziers, and plates.	cwt.	72 0	15 " "
	" patent or yellow metal (including gun metal) ingots.	"	35 0	15 " "
	" patent or yellow metal (old) ...	"	30 0	15 " "
	" sheets, flat or in rolls, and sheathing, weighing less than 1 lb. per square foot.	...	<i>Ad valorem</i>	15 " "
	" wire ...	...	"	15 " "
	" all other sorts ...	...	"	15 " "
	Copper, bolt and bar, rolled ...	...	"	15 " "
	" braziers, sheets, plates and sheathing ...	cwt.	80 0	15 " "
	" sheets, planished ...	...	<i>Ad valorem</i>	15 " "
	" nails and composition nails ...	...	"	15 " "
	" old ...	cwt.	40 0	15 " "
	" pigs, tiles, ingots, cakes, bricks, and slabs	"	55 0	15 " "
	" China, white, copperware ...	lb.	4 0	15 " "
	" foil or dankpana, white, 10 to 11 in. x 4 to 5 in.	hundred leaves.	4 0	15 " "
	" foil or dankpana, coloured, 10 to 11 in. x 4 to 5 in.	"	5 0	15 " "
	" wire, including phosphor-bronze ...	...	<i>Ad valorem</i>	15 " "
	" all other sorts, unmanufactured and manufactured, except current coin of the Government of India, which is free.	...	"	15 " "
	German silver ...	...	"	15 " "
	Lead, pig ...	cwt.	20 0	15 " "
	Lead, all sorts (except sheets for tea-chests and pig)	...	<i>Ad valorem</i>	15 " "
	Quicksilver ...	lb.	2 6	15 " "
	Tin, block ...	cwt.	120 0	15 " "
	" foil, and other sorts ...	...	<i>Ad valorem</i>	15 " "
	Zinc or spelter, tiles, slabs or plates, hard or soft ...	cwt.	28 0	15 " "
	" all other sorts, including boiler tiles	...	<i>Ad valorem</i>	15 " "
	All other sorts of metals, and manufactures thereof	...	"	15 " "
	PAPER, PASTEBOARD AND STATIONERY.			
93	TRADE CATALOGUES AND ADVERTISING CIRCULARS imported by packet, book, or parcel post.	...	...	Free.
94	PAPER AND ARTICLES MADE OF PAPER AND PAPIER MAGHE, PASTEBOARD, MILLBOARD, AND CARD-BOARD, all sorts, and STATIONERY, including ruled or printed forms and account and manuscript books, drawing and copy books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter, and other cards, including cards in booklet form, including also wastepaper and old newspapers for packing except old newspapers in bales, but excluding trade catalogues and advertising circulars imported by packet, book, or parcel post. (See No. 93)	...	<i>Ad valorem</i>	15 per cent.
	Old newspapers in bales ...	cwt.	10 0	15 " "

SCHEDULE II.—IMPORT TARIFF—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty
	III.—Articles wholly or mainly manufactured—<i>contd.</i>			
	RAILWAY PLANT AND ROLLING STOCK.			
95	RAILWAY MATERIAL for permanent-way and rolling-stock, namely, cylinders, girders, and other material for bridges, rails, sleepers, bearing and fish-plates, fish-bolts, chairs, spikes, crossings, sleeper fastenings, switches, interlocking apparatus, brake gear, couplings and springs, signals, turn-tables, weigh-bridges, engines, tenders, carriages, wagons, traversers, trollies, trucks, and component parts thereof ; also the following articles when imported by, or under the orders of, a railway company, namely, cranes, water cranes, water tanks, and standards, wire and other materials for fencing. Provided that for the purpose of this entry "railway" means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a State in India and also such tramways as the Governor-General in Council may by notification in the <i>Gazette of India</i> , specifically include therein. Provided also that only such articles shall be admitted as component parts of railway material as are indispensable for the working of railways and are, owing to their shape or to other special quality, not adapted for any other purpose.	...	Rs. A. <i>Ad valorem</i>	10 per cent.
	YARNS AND TEXTILE FABRICS.			
96	COTTON PIECE-GOODS ... ... ...	...	<i>Ad valorem</i>	11 per cent.
97	COTTON TWIST AND YARN, and COTTON SEWING OR DARNING THREAD.	...	"	5 " "
98	SECOND-HAND OR USED GUNNY BAGS made of jute ...	...	"	Free.
99	YARNS AND TEXTILE FABRICS, that is to say :— Cotton thread other than sewing or darning thread, and all other manufactured cotton goods not otherwise specified.	...	<i>Ad valorem</i>	15 per cent.
	Flax, twist and yarn, and manufactures of flax ...	...	<i>Ad valorem</i>	15 " "
	Haberdashery and millinery, excluding articles made of silk.	...	"	15 " "
	Hemp manufactures ... ... ...	...	"	15 " "
	Hosiery, excluding article made of silk ...	...	"	15 " "
	Jute, twist and yarn, and jute manufactures, excluding second-hand or used gunny bags (<i>see</i> No. 98).	...	"	15 " "
	Silk yarn, noils and warps, and silk thread ...	...	"	15 " "
	Woollen yarn, knitting wool, and other manufactures of wool, including felt.	...	"	15 " "
	All other sorts of yarns and textile fabrics, not otherwise specified.	...	"	15 " "
100	SILK PIECE-GOODS, and other manufactures of silk— Silk piece-goods (white or coloured, plain or figured and all widths) and apparel, from Japan and China (including Hongkong)— <i>Japan</i> — Paj, Thama, Junken and Nankin, all kinds, including striped, printed, embossed and pineapples.	lb.	27 0	30 per cent.
	Satins and Kohaku, all kinds, including striped, printed, woven and embossed.	"	32 0	30 " "
	Twill, all kinds	"	28 0	30 " "
	Jarina (gold embroidered)	"	39 0	30 " "
	Fugi and Boski, all kinds	"	25 0	30 " "
	Fancies, printed and woven, including Georgettes, Kobe-crepes, crepe-de-chine (Chirmin), ninons and gauzes.	"	38 0	30 " "
	Embroideries, all kinds, including apparel ...	"	57 0	30 " "
	Apparel other than embroidered, including shawls, dhuties, scarves, mufflers, handkerchiefs and hosiery.	"	42 0	30 " "
	Dupettas and China silk potkas	"	25 0	30 " "
	Burmese scarves— <i>(a)</i> Paj	"	30 0	30 " "
	<i>(b)</i> Other kinds	"	45 0	30 " "
	Cotton and silk mixed satins embroidered ...	"	16 0	30 " "

SCHEDULE II.—IMPORT TARIFF—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
III.—Articles wholly or mainly manufactured—<i>contd.</i>				
YARNS AND TEXTILE FABRICS—<i>contd.</i>				
SILK PIECE-GOODS—<i>contd.</i>				
<i>Japan—</i>				
	Cotton and silk mixed satins, other kinds ...	lb.	11 0	30 per cent.
	Cotton and silk mixed hosiery ...	"	30 0	30 "
	Cotton and silk mixed Boseki, all kinds ...	"	9 0	30 "
	Silk Fents ...	"	16 0	30 "
	Other kinds including mixed apparel ...	"	Ad valorem	30 "
<i>China (including Hongkong but excluding Canton)—</i>				
	Honans, all kinds, apparel and patkas ...	lb.	9 0	30 "
	Shantungs, all kinds, apparel and patkas ...	"	5 8	30 "
	Corded, all kinds, except Woochow ...	"	8 0	30 "
	White cord (Woochow), all kinds ...	"	18 0	30 "
	Crepe, gauze, and paj, all kinds ...	"	23 0	30 "
	Satin and fancies, all kinds ...	"	32 0	30 "
	Other kinds ...	"	Ad valorem	30 "
	Cantous, all kinds, including apparel ...	"	"	30 "
	Silk piece-goods, apparel and other manufactures of silk not otherwise specified.	"	"	30 "
MISCELLANEOUS				
101	AEROPLANES, aeroplane parts, aeroplane engines and aeroplane engine parts.	...	"	2½ "
102	ART, the following works of:—(1) statuary and pictures intended to be put up for the public benefit in a public place, and (2) memorials of a public character intended to be put up in a public place, including the materials used or to be used in their construction, whether worked or not.	...	...	Free.
103	ART, works of, excluding those specified in No. 102	...	Ad valorem	15 per cent.
104	BOOKS, printed, including covers for printed books, maps, charts, and plans, proofs, music and manuscripts.	...	...	Free.
105	BRUSHES AND BROOMS ... ... ...	...	Ad valorem	15 per cent.
106	BUILDING AND ENGINEERING MATERIALS, including asphalt, bricks, cement other than Portland cement, chalk and lime, clay other than China clay (see No. 107a), pipes of earthenware, tiles, and all other sorts of building and engineering materials not otherwise specified.	...	"	15 "
	Portland cement	cwt.	4 4	15 "
107	CANDLES ... ... ...	...	Ad valorem	15 "
107a	China clay	ton.	130 0	15 "
108	CINEMATOGRAPH FILMS—			
	Exposed standard positive films new or used ...	Foot	0 4	15 "
	Other films ... ... ...	...	Ad valorem	15 "
109	CORDAGE AND ROPE AND TWINE OF VEGETABLE FIBRE	...	"	15 "
110	FIREWORKS ... ... ...	...	"	30 "
111	FURNITURE, TACKLE AND APPAREL, not otherwise described, for steam, sailing, rowing and other vessels.	...	"	15 "
112	IVORY, manufactured ... ... ...	...	"	30 "
113	JEWELLERY AND JEWELS ... ... ...	...	"	30 "

SCHEDULE II.—IMPORT TARIFF—*contd.*

No.	Names of Articles.	Per.	Tariff Valuation.	Duty.
	III.—Articles wholly or mainly manufactured—<i>contd.</i>			
	MISCELLANEOUS—<i>contd.</i>			
114	MATCHES :—			
	(1) In boxes containing on the average not more than 100 matches.	Gross of boxes.	Rs. A.	Rs. A.
	(2) In boxes containing on the average more than 100 matches	For every 25 matches or fraction thereof in each box, per gross of boxes.	Rs. A.	Rs. A.
115	MATS AND MATTING	... ... ...	<i>Ad valorem</i>	15 per cent.
116	OILCAKES	... ... ...	"	15 " "
117	OILCLOTH AND FLOOR CLOTH	... ... ...	"	15 " "
118	PACKING—ENGINE AND BOILER —all sorts, excluding packing forming a component part of any article included in No. 81 and No. 95.	... ...	"	15 " "
119	PERFUMERY, not otherwise specified—			
	Gowla, husked and unhusked	... cwt.	65 0	15 " "
	Kapurkachri (zedoary)	... "	25 0	15 " "
	Patch leaves (patchouli)	... "	35 0	15 " "
	Rose-flowers, dried	... "	25 0	15 " "
	Rose-water	... Imperial gallon.	5 0	15 " "
120	PITCH, TAR AND DAMMAR, except Dammar Batu	... ...	<i>Ad valorem</i>	15 " "
	Dammar Batu	... cwt.	7 0	15 " "
121	PNEUMATIC RUBBER TYRES AND TUBES for motor cars, motor lorries, motor cycles, motor scooters, bicycles and tricycles*	<i>Ad valorem</i>	30 " "
122	POLISHES AND COMPOSITIONS	... ...	"	15 " "
123	PRINTING AND LITHOGRAPHING MATERIAL , namely, presses, type, ink, aluminium lithographic plates, brass rules, composing sticks, chases, imposing tables, and lithographic stones, stereoblocks, wood blocks, half-tone blocks, electrotype blocks, roller moulds, roller frames and stocks, roller composition standing screw and hot presses, perforating machines, gold blocking presses, galley presses, proof presses, arming presses, copper plate printing presses, rolling presses, ruling machines, ruling pen making machines, lead and rule cutters, type casting machines, type setting and casting machines, rule bending machines, rule mitreing machines, bronzing machines, leads, wooden and metal quoins, shooting sticks and galleyes, stereotyping apparatus, metal furniture, paper folding machines, and paging machines, but excluding paper (see No. 94).	... ...	"	2½ " "
124	PRINTS, ENGRAVINGS AND PICTURES , including photographs and picture post cards.	... ...	"	30 " "
125	RACKS for the withering of tea leaf	... ...	"	2½ " "
126	RUBBER tyres and other manufactures of rubber, not otherwise specified (see No. 121).	... ...	"	15 " "
127	SHIPS AND OTHER VESSELS for inland and harbour navigation, including steamers, launches, boats and barges, imported entire or in sections.	... ...	"	10 " "
128	SMOKERS' REQUISITES , excluding tobacco (Nos. 24 to 26) and matches (No. 114).	... ...	"	30 " "

*Under Government of India, Notification No. 1776, dated 1st April 1922, pneumatic rubber tyres and tubes for bicycles and tricycles are liable to duty at 15 per cent.

SCHEDULE II.—IMPORT TARIFF—*concl.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	III.—Articles wholly or mainly manufactured—<i>concl.</i>		Rs. A.	
	MISCELLANEOUS—<i>concl.</i>			
129	SOAP ... ... ... ...	... ...	<i>Ad valorem</i>	15 per cent.
130	STARCH AND FARINA ... ... ...	... ...	„	15 „
131	STONE AND MARBLE, and articles made of stone and marble.	... ...	„	15 „
132	TEA-CHESTS of metal or wood, whether imported entire or in sections, provided that the Collector of Customs is satisfied that they are imported for the purpose of the packing of tea for transport in bulk.	... ...	„	2½ „
133	TOILET REQUISITES, not otherwise specified ...	... ...	„	15 „
134	Toys, games, playing cards and requisites for games and sports, excluding bird-shot.	... ...	„	30 „
	Bird-shot	cwt. ...	40 0	30 „
135	ALL OTHER ARTICLES wholly or mainly manufactured, not otherwise specified.	... ...	<i>Ad valorem</i>	15 „
	IV.—Miscellaneous and unclassified.			
136	ANIMALS, living, all sorts ... ... ...	... ...	„	Free
137	CORAL ... ... ...	... ...	<i>Ad valorem</i>	15 per cent.
138	FODDER, BRAN AND POLLARDS ... ...	... ...	„	2½ „
139	SPECIMENS illustrative of natural science, and medals and antique coins.	... ...	„	Free
140	UMBRELLAS, including parasols and sunshades, and fittings therefor.	... ...	<i>Ad valorem</i>	15 per cent.
141	ALL OTHER ARTICLES NOT OTHERWISE SPECIFIED, including articles imported by post.	... ...	„	15 „

SCHEDULE III.—EXPORT TARIFF.

No.	Names of Articles.	Per	Tariff Valuation.	Rate of duty.
	JUTE OTHER THAN BIMLIPATAM JUTE.		Rs. A. P.	Rs. A.
1	RAW JUTE—			
	(1) Cuttings	Bale of— 400 lbs. ...	... ...	1 4
	(2) All other descriptions	400 „ ...	... ...	4 8
2	JUTE MANUFACTURES when not in actual use as coverings, receptacles or bindings for other goods—			
	(1) Sacking (cloth, bags, twist, yarn, rope and twine).	Ton of— 2,240 lbs.	... ...	20 0
	(2) Hessians and all other description of jute manufactures not otherwise specified.	2,240 „	... ...	32 0
	RICE.			
3	RICE, husked or unhusked, including rice flour, but excluding rice bran and rice dust, which are free.	Indian maund of 82½ lbs. avoirdupois weight	... ...	0 3

SCHEDULE III.—EXPORT TARIFF—*contd.*

No.	Names of Articles.	Per.	Tariff Valuation.	Rate of duty.
TEA.				
4	TEA	100 lbs.	Rs. A. P.	Rs. A.
5	RAW HIDES AND SKINS IF EXPORTED FROM BURMA.		...	1 8
(1) ARSENICATED AND AIR DRIED HIDES—				
	(a) Cows (including calf skins) ...	lb.	0 5 0	15 per cent.
	(b) Buffaloes (including calf skins) ...	"	0 2 0	15 "
(2) DRY SALTED HIDES—				
	(a) Cows (including calf skins) ...	"	0 2 0	15 "
	(b) Buffaloes (including calf skins) ...	"	0 1 0	15 "
(3) WET SALTED HIDES—				
	(a) Cows (including calf skins) ...	"	0 2 0	15 "
	(b) Buffaloes (including calf skins) ...	"	0 1 0	15 "
	(4) GOAT AND KID SKINS ...	Piece	1 0 0	15 "
	(5) SHEEP SKINS ...	"	0 8 0	15 "
6	RAW HIDES AND SKINS IF EXPORTED FROM ANY PLACE IN BRITISH INDIA OTHER THAN BURMA.			
(1) ARSENICATED AND AIR DRIED HIDES—				
	(a) Cows (including calf skins) ...	Framed ... Unframed	lb.	0 6 0 0 2 6
	(b) Buffaloes (including calf skins) ...	Framed ... Unframed	"	15 " 15 "
(2) DRY SALTED HIDES—				
	(a) Cows (including calf skins) ...	"	0 2 0	15 "
	(b) Buffaloes (including calf skins) ...	"	0 1 0	15 "
(3) WET SALTED HIDES—				
	(a) Cows (including calf skins) ...	"	0 2 0	15 "
	(b) Buffaloes (including calf skins) ...	"	0 1 0	15 "
	(4) GOAT AND KID SKINS ...	Piece	1 0 0	15 "
	(5) SHEEP SKINS ...	"	0 8 0	15 "

N. B.—Provided that, subject to such conditions as the Governor General in Council may by notification in the *Gazette of India* prescribe, a rebate shall be granted to the exporter of two-thirds of the duty levied on hides or skins exported to any part of His Majesty's dominions or of the territories of any Indian Prince or Chief under the suzerainty of His Majesty or of any territories under the protection of His Majesty or in respect of which a mandate of the League of Nations is exercised by the Government of any part of His Majesty's dominions.

H. A. F. LINDSAY,
Secretary to the Government of India.

NOTIFICATION.

No. 6523F.—The following resolution recorded by the Government of India, in the Finance Department, is republished for general information.

H. E. SPRY,

Secretary to the Government of Bengal (offg.)

No. 197-C.S.R., dated Delhi, the 6th March 1922.

RESOLUTION—By the Government of India, Finance Department
LEAVE AND LEAVE ALLOWANCES.

With reference to fundamental rule 71, the Secretary of State in Council has been pleased to issue the following orders governing the form of medical certificate of fitness to return to duty which must be produced by a Government servant on leave out of Asia elsewhere than in Europe, North Africa, America or the West Indies:—

A Government servant who has taken leave on medical certificate out of Asia elsewhere than in Europe, North Africa, America or the West Indies may not return to duty until he has produced a medical certificate of fitness from two medical practitioners in the following form:—

“We certify that we have carefully examined C. D. of the _____
Department and find that he is in good health and fit to
return to this duty in India.”

Date _____

Place _____

If the certificate be signed by foreigners, it should be attested by consular or other authority as bearing the signatures of qualified medical practitioners.

ORDERED that the resolution be communicated to the several Departments of the Government of India (including the Financial Advisers), the Private and Military Secretaries to His Excellency the Viceroy, all Provincial Governments and Minor Local Governments, the Auditor General, the Heads of Departments subordinate to the Finance Department, all Accountants General, the Comptroller, Assam, the Chief Auditors of State Railways and Government Examiners of Railway Accounts, the Examiner of Accounts, Military Works Services, the Examiner, Government Press Accounts, the Controller of War Accounts, the Examiner of Customs Accounts, the Deputy Accountant General, Central Revenues, Delhi, the Audit Officer, Bombay Development Scheme, the Audit Officer, Delhi (New Capital), Railway Works Scheme, the Auditor of Government of India Sanctions, and the Audit Officer, Khyber Railway Construction.

ORDERED also that the Resolution be published in the supplement to the *Gazette of India*.



The Calcutta Gazette

WEDNESDAY, APRIL 19, 1922.

PART IA.

Orders and Notifications by the Government of India.

The following is published for general information.—

H. E. SPRY,
Secretary to the Government of Bengal (offg.).

No. 116A., dated Delhi, the 9th February 1922.

Order—By the Government of India, Finance Department.

With the previous sanction of the Secretary of State in Council, the Governor-General in Council is pleased to issue the following general orders under rule 16 of the devolution rules:—

SECTION I.—Short title and date of effect

1. These orders may be called the Treasury Orders, and they shall come into force with effect from the 1st March 1922.

SECTION II.—Definitions.

2. In these orders:—

- (a) *The Bank* means the Imperial Bank of India or any branch of the Imperial Bank of India.
- (b) *Collector* means the chief officer in charge of the revenue administration of a district.
- (c) *Principal Auditor* is used in the sense in which it is defined in the rules made under section 96-D of the Government of India Act.
- (d) *Treasury* includes a sub-treasury.
- (e) *Treasury Officer* means the officer in immediate executive charge of a treasury.

SECTION III.—Location of moneys standing in the public account.

3. Moneys standing in the public account must be either retained in a treasury or deposited in the Bank. The conditions under which they are deposited in the Bank are governed by the terms of the agreement of the Secretary of State in Council with the Bank.

SECTION IV.—*General system of treasury control.*

4. Unless in any case the Governor in Council, with the concurrence of the Auditor-General, otherwise direct, there shall be in every district a treasury under the charge of a treasury officer. If moneys standing in the public account are, in any district, not deposited in the Bank, the treasury of that district shall be divided into two departments: that of the accounts, under the charge of an accountant, and that of the cash, under the charge of a treasurer.

5. In any treasury in which a Government servant of the Indian Audit Department has not been appointed, as such, to be treasury officer, the following orders will apply:—

- (a) The treasury shall be in the general charge of the Collector, who may entrust the immediate executive control to a treasury officer subordinate to him but may not divest himself of administrative control. He shall be responsible for the proper observance of these orders and for the punctual submission of all returns required from the treasury by the Governor-General in Council.
- (b) The duty of verifying and certifying the monthly cash balance, if any, in the treasury, and of submitting monthly accounts in such form or forms and after such verification as the Auditor-General may prescribe, shall be undertaken by the Collector or by such other officer as the Governor in Council may specify. It must be performed by the Collector in person at least once in every period of six months.
- (c) A change of incumbent of the office of Collector shall at once be reported to the principal auditor concerned by the in-coming Collector, who shall certify to the principal auditor the amount of the cash balance, if any, which he has taken over. The certificate shall be submitted in such form and after such verification as the Auditor-General may prescribe.

6. In any treasury in which a Government servant of the Indian Audit Department has been appointed, as such, to be treasury officer, the duties of the Collector in relation to the custody of moneys in the treasury shall be such as the Governor in Council, with the concurrence of the Governor-General in Council, may specify.

SECTION V.—*Payment of Government moneys into the public account.*

7. Except as provided in order 8, all moneys received by Government servants in their official capacity, other than moneys withdrawn from the public account under the provisions of section VIII below, shall without undue delay be paid in full into a treasury or into the Bank and shall be included in the general balances of Government. Departmental receipts shall not be appropriated to meet departmental expenditure except with the sanction of the Governor-General in Council.

8. In certain exceptional cases, Government servants may be permitted to open a separate account with a bank and to pay into it moneys received by them in their official capacity. The conditions on which such permission may be given are detailed in Appendix A.

9. (a) The procedure to be adopted by Government servants in paying into treasuries moneys derived from sources of provincial revenue and by treasuries in receiving such moneys and granting receipts for them shall be such as may be specified by the Governor in Council, with the concurrence of the Auditor-General.

(b) The procedure to be adopted by Government servants in paying into treasuries moneys not derived from sources of provincial revenue and by treasuries in receiving such moneys and granting receipts for them shall be such as may be specified by the Governor-General in Council.

(c) The procedure to be adopted by Government servants in paying moneys into the Bank and by the Bank in receiving such moneys and granting receipts for them shall be such as may be specified by the Governor-General in Council.

SECTION VI.—*Custody of moneys standing in the public account.*

10. (a) The procedure for the safe custody of moneys in a treasury shall be such as the Governor in Council, with the concurrence of the Governor-General in Council, may specify.

(b) The Bank is responsible for the safe custody of Government moneys deposited in the Bank.

SECTION VII.—*Transfer of moneys standing in the public account.*

11. The transfer of Government moneys from one treasury to another, and between the currency chest balance and treasury balance of a treasury and between a treasury and the Bank shall be governed by such instructions as the Controller of the Currency may issue in this behalf. It shall not be subject to the orders in section VIII below.

SECTION VIII.—*Withdrawal of moneys from the public account.*

12. *Definition.*—In this section withdrawal means the withdrawal of funds from the public account for expenditure on provincial subjects. The procedure to be adopted by Government servants in withdrawing funds from the public account for expenditure on central subjects shall be such as may be specified by the Governor-General in Council.

13. *General rule.*—Unless in any case the Governor in Council, with the concurrence of the Auditor-General, otherwise direct, moneys may not be withdrawn from the public account without the written permission of the treasury officer or of a Government servant of the Indian Audit Department authorised in this behalf by the Auditor-General.

14. *Power of a principal auditor.*—A principal auditor may, subject to the general control of the Auditor-General, permit withdrawal for any purpose.

15. *Instructions to treasury officers.*—(a) A treasury officer may permit withdrawal for the following purposes:—

(i) To pay sums due by Government to the drawing officer.

(ii) To place the drawing officer in funds to meet claims likely to be presented against Government in the immediate future by

(1) other Government servants or
(2) private parties.

(iii) To enable the drawing officer to supply funds to another Government servant from which to meet similar claims.

(iv) To pay direct from the treasury sums due by Government to a private party.

(b) Unless in any case it be otherwise expressly ordered by a principal auditor, a treasury officer shall not permit withdrawal for any purpose not specified in clause (a) of this order.

16. Except as provided in orders 23 and 24 below, a treasury officer shall not permit withdrawal for any purpose unless the claim for withdrawal is presented by such person and in such form, and has been satisfactorily submitted by the treasury officer to such checks, as the Governor in Council, with the concurrence of the Auditor-General, may specify.

17. A treasury officer shall not honour a claim which he considers to be disputable. He shall require the claimant to refer it to the principal auditor responsible for the audit of the payment.

18. Except under the general or special orders of the Governor in Council, a payment shall be made in the district in which the claim arises.

19. The leave salary of a gazetted Government servant, who draws his leave-salary in India, may be paid in any district in India. The leave-salary of a non-gazetted Government servant may be paid in that district only in which his pay could be drawn if he were on duty.

20. Pensions payable in India may be paid in any district in India.

21. No withdrawal shall be permitted in order to meet the pay, leave-salary or allowances of a gazetted Government servant, or a reward or honorarium payable to a gazetted Government servant, or any pension payable from general revenues, until an audit officer has intimated the rate at which payment should be made.

22. No withdrawal shall be permitted in order to meet the first of any series of payments in a district of pay or allowances to a Government servant, other than a person newly appointed to Government service, unless the claim be supported by a last-pay certificate in such form as may be prescribed by the Auditor-General.

23. In case of urgent necessity, a Collector may require a treasury officer to make a payment in contravention of order 16, 17, 18, 19, 21 or 22 above; provided that the Collector records an order in writing and immediately sends a copy of the order, together with an explanation of the circumstances which rendered it necessary, to the principal auditor who will audit the payment. The treasury officer also shall intimate the payment to the principal auditor.

24. A treasury officer may correct an arithmetical inaccuracy or an obvious mistake in any bill presented to him for payment, provided that he intimates to the drawing officer the correction which he makes.

25. *Instructions to drawing officers.*—A Government servant who is authorised to withdraw moneys by means of cheques shall notify to the treasury officer or to the local officials of the Bank, as the case may be, the numbers of the cheque books which from time to time he proposes to use and of the cheques which they contain.

26. When a Government servant who is authorised to draw or countersign cheques or bill payable at a treasury or the Bank makes over charge of his office to another, he must send a specimen of the relieving Government servant's signature to the treasury officer or the local officials of the Bank, as the case may be.

SECTION IX.—*Responsibility for moneys withdrawn.*

27. (a) A Government servant supplied with funds for expenditure shall be responsible for such funds until an account of them has been rendered to the satisfaction of the principal auditor concerned. In cases in which the acquittances of the actual payees are not sent for audit the Government servant supplied with funds shall be held personally responsible for seeing that payments are made to the persons entitled to receive them.

(b) If any doubt arises as to the identity of the Government servant by whom an account of such funds shall be rendered, it shall be decided by the Governor in Council.

28. A treasury officer receiving an intimation from an audit officer that moneys have been incorrectly withdrawn and that a certain sum should be recovered from a drawing officer must effect the recovery without delay and without regard to any correspondence undertaken or contemplated with reference to the retrenchment order; and the drawing officer must without delay repay the sum by such method as the audit officer may prescribe.

SECTION X.—*General Exception.*

29. A Governor in Council may not, without the sanction of the Governor General in Council, so exercise any power conferred upon him by these orders as to impose upon the Bank in connection with Government business any responsibility which the Bank is not liable to undertake at the time when these orders come into force.

APPENDIX A.

The following are the rules which govern the opening by a Government servant of a separate account with a bank for the deposit of moneys received by him in his official capacity:—

(I) A Governor or a Lieutenant-Governor may permit his Private or Military Secretary to open an account for the deposit of funds under the personal control of the Governor or Lieutenant-Governor.

(II) A Secretary to a Government may open an account in his own name, provided that he records a written order stating the nature of the moneys to be kept in the account and sends a copy of that order to the principal Auditor concerned.

(III) Accounts may be opened without restriction by the following classes of Government servant:—

An Administrator-General.

An Official Trustee, Assignee or Receiver.

A Sheriff.

The Solicitors to the Government of India and of Madras.

An Accountant-General of a High Court or the Account Officer of a High Court on the Original Side.

(IV) Except as provided in rules (I) to (III), no Government servant may open an account with a bank for the deposit of moneys received in his official capacity without the previous sanction of a principal Auditor. The following conditions govern the grant of such sanction:—

(a) Permission may be given in all cases in which the moneys, although received by a Government servant in his official capacity, do not form part of general revenues.

(b) Permission may not be given in the following cases:—

(i) Where the moneys in question have been withdrawn from the public account, or are received in order to be paid into the public account, either as revenue or as a deposit.

(ii) Where the moneys form part of a balance of an account submitted for audit to the Indian Audit Department, or the receipts or outgoings represent transactions of which the Government servant concerned is bound to submit an account to the Indian Audit Department.

(iii) Where the moneys must, under any law or any order of Government or a Court of Justice, be deposited with, or held in trust by, any Government servant in his official capacity.

(iv) Where the moneys have been advanced to a Government servant for contingent expenditure or to a civil officer for public works expenditure.

(c) In cases not covered by clauses (a) and (b) of this rule, permission should not be given except upon some definite ground of convenience to the public service. The personal convenience of the Government servant concerned does not constitute such a ground.

(V) All accounts opened under these rules must be opened with a branch of the Imperial Bank of India, where such a branch is available. Where no such branch exists an account may be opened with any other bank; provided that the Government servant opening it remains personally responsible for the moneys as though they were in his personal custody.

J. E. C. JUKES,
Joint Secretary to the Government of India.



The Calcutta Gazette

WEDNESDAY, APRIL 26, 1922.

PART IA.

Orders and Notifications by the Government of India.

The following notification, issued by the Government of India in the Department of Industries, published in the *Gazette of India*, dated the 8th April 1922, is republished for general information.

J. DONALD,
Chief Secretary
to the Government of Bengal.

NOTIFICATION.

ELECTRICITY.

Delhi, the 4th April 1922.

No. A.-73.—The following draft of rules, which it is proposed to make in exercise of the powers conferred by section 37 of the Indian Electricity Act, 1910 (IX of 1910), and in supersession of the Indian Electricity Rules, 1911, is published, as required by section 38 of the said Act, for the information of all persons likely to be affected thereby, and notice is hereby given that the said draft will be taken into consideration on or after the 8th July 1922.

Any objection or suggestion which may be received in respect of the draft before the date specified will be considered by the Governor General in Council.

DRAFT RULES.

CHAPTER I.

PRELIMINARY.

1. These rules may be called as the Indian Electricity Rules, 1922.
2. In these rules, unless there is anything repugnant in the subject or context,—
 - (a) "the Act" means the Indian Electricity Act, 1910.
 - (b) "ampere" means a unit of electric current, and is the unvarying electric current which, when passed through a solution of nitrate of silver in water, in accordance with the specification set out in Annexure 1 to these rules, deposits silver at the rate of 0'001118 of a gramme per second; such aforesaid unit is represented by the current which is passing in and through the coils of wire forming part of the instrument marked "Government of India Ampere Standard verified" when the suspended coil in its sighted position is exactly balanced by the force exerted by gravity in Calcutta on the iridio-platinum weight marked "A" forming part of the said instrument;

IX of 1910.

(c) "apparatus" means electrical apparatus, and includes all apparatus, machines, and fittings in which conductors are used, or of which they form a part;

(d) "authorised person" means a person authorised in writing by a licensee, a consumer or an owner, or by the owner, agent or manager of a mine, or by the agent of any company operating in an oil-field or by the owner of a drilled well in an oil-field or by a contractor for the time being under contract with a licensee, a consumer or an owner to carry out duties incidental to the generation, transformation, distribution or use of energy such person being competent for the purposes of the rule in which the term is used;

(e) "bare" means not covered with insulating material;

(f) "circuit" means an electrical circuit forming a system or branch of a system;

(g) "concentric system" means a system in which a conductor, called the inner conductor, is insulated and in which the circuit is completed through one or more conductors, called the outer conductors, which are insulated from one another and are disposed over the insulation of, and more or less completely round, the inner conductor;

(h) "conductor" means an electrical conductor arranged to be electrically connected to a system;

(i) "covered with insulating material" means adequately covered with insulating material of such quality and thickness that there is no danger;

(j) "cut-out" means any appliance for automatically interrupting the transmission of energy through any conductor when the current rises above a predetermined amount;

(k) "danger" means danger to health or danger to life or limb from shock, burn, or other injury to persons, or from fire or explosion, attendant upon the generation, transformation, distribution, or use of energy;

(l) "dead" means at, or about, earth potential, and disconnected from any live system; provided that apparatus separated from a live conductor by a spark gap shall not be considered dead;

(m) "distributing licensee" means a licensee who obtains from another licensee a supply of energy in bulk for distribution;

(n) "earthing" or "connected with earth" means connected with the general mass of earth in such manner as to ensure at all times an immediate discharge of energy without danger;

(o) "earthing system" means an electrical system in which all the conductors are earthed;

(p) "Electric Inspector" means an Inspector appointed under section 36 of the Act;

(q) "electrician" means a person appointed in writing by the lessee or owner, agent or manager of electrical plant or apparatus for the purpose of supervising the same, such person being over 21 years of age and competent for the purposes of the rules in which the term is used;

(r) "Inspector of Mines" means an Inspector appointed under the Indian Mines Act; 1901;

(s) "live" means electrically charged;

(t) "metallic covering" means iron or steel armouring, with or without a lead or other metallic sheath as the conditions of the case may require, or an iron or steel pipe surrounding one or more conductors;

(u) a meter of a type included in the specification herein referred to shall be deemed to be "correct" within the meaning of section 26 of the Act when its limits of error as certified by an Electric Inspector do not exceed those laid down in the "British Standard Specification for Electricity Meters; No. 37" dated 1919, or in any subsequent revision of the said specification, and when it cannot register at no load; and any meter, maximum demand indicator or other apparatus for which there is for the time being no British Standard Specification shall be deemed to be "correct" within the meaning of section 26 of the Act when its limits of error, as certified by an Electric Inspector, does not exceed 3 per cent. above or below absolute accuracy at all loads in excess of one tenth of full load and up to full load and when it cannot register at no load.

(v) "ohm" means a unit of electric resistance, and is the resistance offered to an unvarying electric current by a column of mercury at the temperature of melting ice 14.4521 grammes in mass of a constant cross sectional area and of a length of 106.3 centimetres; such aforesaid unit is represented by the resistance between the terminals of the instrument marked "Government of India Ohm Standard verified" to the passage of an unvarying electric current when the coil of wire forming part of the aforesaid instrument and connected to the aforesaid terminals is in all parts at a temperature of 30°C.;

(w) "open sparking" means sparking which owing to the lack of adequate provisions for preventing the ignition of inflammable gas external to the apparatus would ignite such inflammable gas;

(x) "owner" means a person (other than a licensee) generating, supplying, transmitting or using energy to whom any of the provisions of Part III of the Act apply;

(y) "owner", "agent" or "manager" of a mine are as defined in sections 3 (e), 3 (a) and 13 (1), respectively, of the Indian Mines Act, 1901. VIII of 1901.

(z) "pressure" means the difference of electric potential measured in volts between any two conductors, or between any part of either conductor and the earth as read by a hot-wire or electrostatic voltmeter, and is said to be—

- (i) "low" where, under ordinary working conditions, it does not exceed 250 volts by an amount greater than five per cent. of the normal pressure where the energy is used;
- (ii) "medium" where, under ordinary working conditions, it may exceed 250 volts, but does not exceed 650 volts by an amount greater than five per cent. of the normal pressure where the energy is used;
- (iii) "high" where, under ordinary working conditions, it may exceed 650 volts;

(aa) "switchgear" means switches, cut-outs or fuses, conductors, and other apparatus in connection therewith, used for the purpose of controlling the current or pressure in any system or part of a system;

(bb) "system" means an electrical system in which all the conductors and apparatus are electrically connected to a common source of pressure;

(cc) "use" of energy means the conversion of electrical energy into mechanical or chemical energy, heat, or light for the purpose of providing mechanical energy, electrolysis, heat, or light;

(dd) "volt" means a unit of electro-motive force, and is the electric pressure which, when steadily applied to a conductor whose resistance is one ohm, will produce a current of one ampere; and

(ee) "watt" means a unit of power, and is the energy expended per second by an unvarying electric current of one ampere under an electric pressure of one volt.

CHAPTER II.

ELECTRIC INSPECTORS.

Qualifications of Electric Inspector.

3. No person shall be appointed an Electric Inspector unless,—

- (a) he has had at least five years' practical experience in an electrical or mechanical engineering workshop or electric power station ; and
- (b) after acquiring such experience, he has been regularly engaged for a period of not less than five years in the practice of electrical engineering :

Provided that the Governor General in Council or the Local Government, as the case may be, may appoint any person not so qualified, if in his or its opinion such person is otherwise fully qualified to exercise the powers and perform the functions of an Electric Inspector.

4. (1) Any Electric Inspector or any officer appointed to assist an Electric Inspector may enter, inspect and examine

Entry and Inspection.

any place, carriage or vessel in which he has reason to believe any appliance or apparatus used in the generation, transmission, supply or use of energy to be, and may carry out tests therein.

(2) Every licensee and owner shall afford at all times all reasonable facilities to any such Inspector or officer to make such examinations and tests as may be necessary to satisfy himself as to the due observance of the Act, the licence (if any) and these rules.

(3) The licensee shall provide means for carrying out all tests prescribed by or under the Act of the appliances or apparatus used for the supply of energy by him.

(4) An Electric Inspector may serve an order in the form set out in Annexure VIII to these rules, upon any licensee or owner calling upon him to comply with any specified rule, and the person so served shall thereupon comply with the order within the period named therein.

5. (1) The fees set out in Annexure II to these rules shall be payable in

Amount of fees.

respect of the services therein mentioned, where the tests are carried out by comparison with the Government of India Standards referred to in rule 2.

(2) The Governor General in Council or the Local Government, as the case may be, may levy such fees for testing and inspection and generally for the services of Electric Inspectors under the Act as he or it may from time to time, by general or special order, direct ; and may, if he or it thinks fit, remit any fee or any portion thereof.

6. Where an Electric Inspector is called in to decide any difference or

Incidence of fees.

dispute, and where a fee for such service is

recoverable, the Electric Inspector shall decide by

whom such fee shall be payable.

7. An Electric Inspector may require a licensee and a licensee may

Submission of records.

require an Electric Inspector to submit to such

Inspector or licensee for examination any records of tests made in connection with the licensee's works by the licensee or the Inspector ; and the licensee or Inspector shall comply with such requisition.

8. An Electric Inspector may require a licensee to submit to him a list

List of consumers.

of all consumers supplied with energy by him at

a pressure exceeding low pressure and of the addresses at which such energy is supplied ; and the licensee shall comply with such requisition.

CHAPTER III.

LICENCES.

Application for Licences.

9. Every application for a licence shall be signed by, or on behalf of, the applicant and addressed to such officer as the Local Government may designate in this behalf and it shall be accompanied by—

- (a) six copies in print, of the draft licence as proposed by the applicant; the name and address of the applicant and of his agent (if any) being printed on the outside of the draft;
- (b) one copy, signed by the applicant, of a map of the proposed area of supply, on a scale
 - (i) of not less than six inches to a mile, or
 - (ii) if no such map is available not less than that of the largest scale ordnance map available, or
 - (iii) on such scale as may be approved by the Local Government, so marked or coloured as to define any portion of such area which is under the administration of any local authority;
- (c) a list of any local authorities invested with the administration of any portion of the area of supply;
- (d) an approximate statement describing any lands which the applicant proposes to acquire for the purpose of the licence under the provisions of the Land Acquisition Act, 1894;
- (e) an approximate statement of the capital proposed to be expended in connection with the undertaking;
- (f) if the applicant is a company registered under any of the enactments relating to companies for the time being in force in the United Kingdom, or in any of the Colonies or Dependencies thereof, or in British India, or incorporated by an Act of Parliament or of the Governor General in Council or by Royal Charter or Letters Patent, a copy of the Memorandum and Articles of Association; and
- (g) a fee of five hundred rupees unless such fee is remitted, wholly or in part, by general or special order of the Local Government.

10. The applicant shall deposit at his own office or at that of his agents,

Copies of map and draft licence for and at the office of every local authority invested public inspection. with the administration of any portion of the proposed area of supply—

- (a) a copy of the map referred to in clause (b) of rule 9 for public inspection; and
- (b) a sufficient number of copies of the draft licence to be furnished to all persons applying for them at a price not exceeding one rupee per copy.

Contents of draft licence.

11. The draft licence shall contain the following particulars, namely:—

- (a) a short title descriptive of the proposed undertaking together with the address and description of the applicant, or, in the case of a firm, the names of all the individual members of the firm;
- (b) a statement of the boundaries of the proposed area of supply;
- (c) if the generating station is situated or to be situated, outside the area of supply or if any intervening area, not included in the area of supply, is to be crossed, a list of the streets along or across which electric supply lines are to be laid down or placed;
- (d) the proposed conditions of supply, including maximum prices, nature and amount of supply (if limited) and the like;

- (e) a list of streets (if any) not repairable by the Government or by a local authority and of railways and tramways (if any) the soil or pavement of which the applicant seeks power to open, break up or interfere with, and the names of the persons by whom such streets are repairable, or who are for the time being entitled to work such railway or tramway;
- (f) the proposed period after which the right to purchase is to take effect;
- (g) a statement of any special terms of purchase or orders proposed to be made under section 10 of the Act; and
- (h) any proposed modification of the Schedule to be made under clause (f) of sub-section (2) of section 3 of the Act.

12. The form in draft licence set forth in Annexure III to these rules may, with such variation as the circumstances of each case require, be used for the purposes of rule 9, and, if used, shall be sufficient.

Form of draft licence.

13. (1) The applicant shall, within the fourteen days from the submission of the application under rule 9, publish notice of his application by public advertisement, and such advertisement shall consist of—

- (a) the draft licence,
- (b) the address of the offices at which, under rule 10, copies of the map therein referred to may be inspected and copies of the draft licence obtained.

(2) The advertisement shall be headed by a short title corresponding with that at the head of the draft licence, and shall state that every local authority, company or person, desirous of making any representation with reference to the application to the Local Government, may do so by letter addressed to such officer as the Local Government may designate in this behalf, within three months of the date of issue of the newspaper containing the first advertisement.

(3) The advertisement shall be inserted by the applicant in at least three successive issues of the same newspaper published or circulated in the proposed area of supply or in such newspaper as the Local Government may approve.

(4) The applicant shall send a copy of each of the three successive issues of the newspaper containing the advertisement to such officer as the Local Government may designate in this behalf as soon as the third issue appears, and the Local Government shall publish the advertisement once at least in the local official Gazette within one month from the date of the first advertisement published under sub-rule (3) of rule 13.

Objections to licence.

14. Where any person desires to have any amendment made in the draft licence, he shall deliver a statement of the Amendment of draft licence. same to the applicant, and also to such officer as the Local Government may designate in this behalf within the time allowed under sub-rule (2) of rule 13 for the submission of representations referring to the application.

15. Where any person locally interested objects to the grant of a licence applied for under the Act, the Local Government Local inquiries. shall, if either the applicant or the objector so desires, cause a local inquiry to be held, of which due notice shall be given to both applicant and objector :

Provided that the Local Government may refuse such an inquiry if, in its opinion, the objection is of a trifling or vexatious nature.

Grant of licence.

16. If and when the Local Government has approved of a draft licence, Grant of licence. either in its original form or in a modified form, such officer as the Local Government may designate in this behalf shall inform the applicant of such approval and of the form in which it is proposed to grant the licence.

17. If the applicant is willing to accept the licence in the form proposed by the Local Government, the Local Government shall, on receipt of an intimation in writing of such acceptance, publish the licence in the local official Gazette, and notify that it has been granted.

18. The date of a notification under rule 17 shall be deemed to be the date of commencement of a licence.

19. When a licence has been granted, a map, showing, as regards such licence, the particulars stated in clause (b) of rule 9 shall be signed, and dated to correspond with the date of the notification of the grant of the licence, by such officer as the Local Government may designate in this behalf and retained by him as the deposited map.

20. When a licence has been granted, the licensee shall, within thirty days, deposit printed copies of the licence together with copies of the map for public inspection at his own office and at that of his agents (if any) and at the office of every local authority within the area of supply and shall furnish printed copies of the licence to all persons applying for the same at a price not exceeding one rupee per copy.

Order supplementing or amending licences.

21. Where a licensee desires the written consent of the Local Government under sub-section (5) of section 12 of the Act to enable him to open or break up the soil or pavement of any street not repairable by the Government or a local authority, or any railway or tramway, application for such consent shall be made in writing to such officer as the Local Government may designate in this behalf, and shall describe accurately the street, railway, or tramway which the applicant seeks power to open or break up, and the names of the persons by whom such street is repairable, or who are for the time being entitled to work such railway or tramway, and the extent to which he proposes to open or break up the same.

22. (1) No alterations or amendments in the terms and conditions of any licence shall be made under clause (b) of sub-section (3) of section 4 of the Act, until they have been published by the applicant and by the Local Government; and the provisions of sub-rules (2), (3) and (4) of rule 13 shall apply to such publication.

(2) If any such alteration or amendment as is referred to in sub-rule (1) of rule 22 is made, it shall be notified by the Local Government in the local official Gazette.

CHAPTER IV.

CONDITIONS OF SUPPLY BY LICENSEE.

23. (1) A licensee shall not connect the conductors and fittings on a consumer's premises with his work unless he is reasonably satisfied that the connection will not at the time of making the connection cause a leakage from those conductors and fittings exceeding one five-thousandth part of the maximum supply demanded on the consumer's premises.

(2) Where a licensee declines to make a connection in accordance with sub-rule (1) he shall serve upon the consumer a notice stating his reason for so declining.

24. (1) If at any time a licensee has reasons to believe that a leakage, likely injuriously to affect the use of energy by the licensee or by other persons, exists in the premises of a consumer then the licensee may give the consumer reasonable notice in writing, that he desires to inspect and test such wires and fittings belonging to the consumer as form part of the circuit.

(2) If the consumer does not give all reasonable facilities for inspection and testing, or if a leakage from the consumer's conductors exceeding one five-thousandth part of the maximum supply demanded on the premises is discovered, the licensee may forthwith discontinue the supply of energy to the premises in question, giving immediate notice of the discontinuance to the consumer, and need not recommence the supply until the cause of the leakage has been removed.

25. (1) Where a consumer is dissatisfied with the action of a licensee under rule 23 or rule 24 in refusing or in discontinuing, or in not recommencing the supply of energy to his premises, the conductors and fittings of such consumer shall, on his application and on payment of the prescribed fee, be tested for the existence of leakage by an Electric Inspector or other officer appointed to assist an Electric Inspector.

(2) Any such test as is referred to in sub-rule (1) shall be carried out within forty-eight hours of the application to make the same or of the payment of the prescribed fee, whichever is later.

(3) If the Electric Inspector or other officer, as aforesaid, on testing finds that the leakage from the consumer's conductors is less than one five-thousandth part of the maximum supply demanded on the premises, the Electric Inspector shall notify the licensee; and the licensee shall, within twenty-four hours, commence or continue the supply of energy.

Provided that in this case the licensee shall refund the amount of the prescribed fee to the consumer.

(4) This rule shall be endorsed on every notice given under the provisions of rule 23 or rule 24.

26. Before commencing to supply energy to a consumer, a licensee shall declare to the consumer the pressure at which he undertakes to give the supply; and the pressure shall not, without the written consent of the consumer or the previous sanction of the Local Government, vary therefrom by more than 5 per cent. in the case of low or medium pressure, or by more than 12½ per cent. in the case of high pressure.

27. Before commencing to supply energy to a consumer by means of an alternating current, a licensee shall declare to the consumer the frequency at which he undertakes to give the supply; and the frequency shall not, without the written consent of the consumer or the previous sanction of the Local Government, vary therefrom by more than 4 per cent.

28. A consumer may, after giving not less than twenty-four hours' notice to the licensee, enter any testing station established by the licensee, in accordance with clause XIII of the Schedule to the Act, and may examine the records of the tests made therein; and he may also take copies of or extracts from such records on payment to the licensee of a sum of one rupee for every such examination of a record covering a period of twenty-four hours or any part of twenty-four hours.

29. A licensee may affix a seal to any meter, maximum-demand indicator, or other apparatus placed upon a consumer's premises in accordance with section 26 of the Act, and to any cut-out placed upon a consumer's premises in accordance with rule 38, and no person shall break such seal without giving the licensee, and, where the meter is the property of the consumer, the consumer also, not less than forty-eight hours' notice in writing.

30. Copies of plans or sections such as are referred to in clause XVI of the Schedule to the Act shall be supplied by the licensee to every applicant at a price not exceeding one rupee per square foot.

31. The point at which the supply of energy by a licensee to a consumer shall be deemed to commence shall—

(a) where the amount of energy supplied to a consumer or the electrical quantity contained in the supply is ascertained by meter, be in respect of a conductor from the service-line which passes through the meter the point at which such conductor enters the meter, and in respect of a conductor from the service-line which does not pass through the meter, the point on such conductor nearest to the meter;

(b) where the amount of energy supplied to a consumer or the electrical quantity contained in the supply is not ascertained by meter, be the point at which the cut-out is inserted in the service-line by the licensee in accordance with rule 38.

Accounts and forms.

32. (1) Every licensee, unless exempted in accordance with section 11 of the Act, shall cause the accounts of his under-

Preparation and submission of accounts. taking to be made up to the thirty-first day of December or the thirty-first day of March, at the option of such licensee, or to such other date as the Local Government may approve.

(2) Such licensee shall prepare and render an annual statement of his accounts in accordance with the provisions of the said section within a period of six months from such date as aforesaid, or such extended period as the Local Government may authorize after it is satisfied that the time allowed is insufficient owing to any cause not within the control of the licensee.

(3) The accounts shall be made up as far as circumstances permit in one or other of the prescribed forms set out in Annexures IV and V to these rules according as the licensee is or is not a local authority and may, at the option of the licensee, be rendered either in British Indian or in British sterling currency:

Provided that the Local Government may, by special or general order, direct that the accounts of any undertaking shall be made up in any form it may direct in such order.

33. Requisitions under sub-clause (4) of clause V or sub-clause (5) of clause VI, as the case may be, of the Schedule to the Act shall be made in the form set out in Annexure VI or Annexure VII to these rules.

CHAPTER V.

PRECAUTIONS FOR THE SAFETY OF THE PUBLIC.

General.

34. The rules in this Chapter shall, unless there is anything repugnant in the subject or context, apply to every licensee and to every owner.

Application of Chapter.

35. Instructions, both in English and in the Vernacular of the district, for the restoration of persons suffering from electric shock, shall be affixed in a conspicuous place in every generating station and sub-station and copies shall be obtainable from every Electric Inspector at a price to be fixed by the Local Government.

Precautions to be adopted by licensee.

36. A licensee shall adopt efficient means for protecting any portion of an electric supply-line or any support, guard-wire or bearer-wire of an electric supply-line which is exposed in such a position as to be liable to injury from lightning.

Protection from lightning.

37. A licensee shall be responsible that all electric supply-lines, fittings and apparatus belonging to him, or under his control, which may be on a consumer's premises, are maintained in a safe condition, and shall take all due precautions to avoid risk of causing fire on such premises by reason of his electric supply-lines, fittings or apparatus or any defect therein.

Responsibility of licensee for his works on consumer's premises.

38. A licensee shall insert a suitable cut-out in each service-line (other than an earthed neutral conductor or the earthed external conductor of a concentric cable) within a consumer's premises, in an accessible position as close as possible to the point of entry. Such cut-out shall be contained within an adequately enclosed fire-proof receptacle:

Provided that, where more than one consumer is supplied through a common service-line, each individual consumer (if he so requires) shall be given an independent cut-out at the point of junction to the common service.

39. The following provisions shall apply to service-lines and any apparatus in connection therewith on a service-line on consumer's premises, viz. :—

- (1) All such lines, being underground lines, and all apparatus in connection therewith placed by a licensee shall be so insulated and protected as to be secure under all ordinary conditions against electrical, mechanical, chemical, or other injury to the insulation, and against access of moisture.
- (2) From the point where any service-line enters a building, or becomes accessible without the aid of a ladder or other special appliance, such line and all apparatus in connection therewith, shall be insulated and protected in the manner prescribed by sub-rule (1).
- (3) Any metal forming part of the electric circuit of any such line shall not, unless connected with earth, be exposed so that it can be touched.

Precautions to be adopted by owners.

40. When an owner generates or uses Precautions to be adopted by owners energy—

- (1) where bare conductors are used in a building, they shall be inaccessible without the aid of a ladder or other special appliance and shall have switches provided for rendering them dead whenever necessary;
- (2) no repair of any part of any electrical apparatus shall be effected, while the part is charged to a pressure exceeding low pressure, except by an authorised person;
- (3) the supply of energy to every vehicle, travelling crane or the like shall be efficiently controlled by a suitable switch, so that by its means all pressure can be cut off from all apparatus concerned and from any device in connection therewith;
- (4) trailing cables for portable motors shall be specially flexible, heavily insulated and protected from mechanical injury; where the protection is by means of metallic covering, the covering shall be in metallic connection with the frame of the motor.

Electric supply-lines and apparatus.

41. Every electric supply-line shall be maintained in a safe condition, as regards both electrical and mechanical conditions, by the person to whom the same belongs. Maintenance.

42. All circuits and apparatus shall be so arranged by the person to whom the same belong that there shall be no danger of any part thereof becoming accidentally charged to any pressure beyond the limits of pressure for which it is intended. Accidental charge.

43. Where an electric supply-line crosses, or is in proximity to, any metallic substance, such precautions as an Electric Inspector may approve shall be taken by the licensee or the owner, as the case may be, against the possibility of the metallic substance becoming charged. Crossing metallic substances.

Provided that, where the electric supply-line was laid or erected previous to such metallic substance, the cost incurred in taking such precautions shall be refunded to the licensee or owner, as the case may be, by the person to whom the metallic substance belongs.

44. Every electric supply-line (other than the earthed neutral conductor of any system or the earthed external conductor of a concentric cable) shall be protected, by the person to whom the same belong, by a suitable cut-out. Cut-out.

45. All metal casings or metallic coverings containing or protecting any Metal casings. electric supply-line or apparatus shall be connected with earth, by the person to whom the same

belong, and shall be so joined and connected across all junction-boxes and other openings as to make good mechanical and electrical connection throughout their whole length:

Provided that this rule shall not apply to isolated wall tubes or to brackets, electroliers, standards, switch or fan regulator covers or other fittings (other than portable hand lamps in factories) where the supply is of low pressure.

46. The frame of every generator, stationary motor, and, so far as is Connection with earth of frames of generators, etc. practicable, portable motor, and the metallic parts (not intended as conductors) of all transformers

and regulating or controlling apparatus connected with the supply, shall be connected with earth by the two separate and distinct connections with earth.

47. The covers or doors of all junction-boxes or pillars in any street Junction boxes. shall be so secured that they cannot be opened except by means of a special appliance.

48. In every distributing system in which there is a neutral conductor, Connection with earth of a multi-wire system. where the pressure between the neutral conductor and an outer or phase conductor exceeds 125 volts, the neutral conductor shall be connected with earth by two separate and distinct connections with earth from the neutral bus-bar and in accordance with the following provisions, namely :—

(a) the connection with earth of the neutral conductor, shall be made at one point only on each distinct system, namely, at the generating station or sub-station, or both, as the case may be, and the insulation of the system shall be maintained at all other parts;

(b) the current from the neutral conductor to earth shall, in the case of a licensee's direct current-distributing system, be continuously recorded, and, if at any time it exceeds one-thousandth part of the maximum supply current, steps shall immediately be taken to improve the insulation of the system;

(c) the connection with earth referred to in clause (a) of rule 48 shall not be made by the aid of, nor shall it be in contact with any water-main, gas-main or similar main not belonging to the licensee or owner, as the case may be, except with the consent of the owner thereof and of the Electric Inspector; a resistance, not exceeding 20 ohms, may be inserted between the neutral bus-bar and earth, and, if so inserted, it shall be of sufficient cross-sectional area to carry the current which would pass should an outer or phase conductor become accidentally connected with earth;

(d) the connection with earth shall not be removed except for the purpose of testing, in which case it shall be made good again as soon as such test is finished, and a record of any such disconnection shall be kept by the licensee or owner, as the case may be:

Provided that the earth connection shall not be removed, in a licensee's system except between 1 A.M. and 3 A.M. or, in an owner's system, while the generator is in operation or energy is being used.

49. The neutral point of the star-winding of each distinct polyphase Connection with earth of polyphase system. multi-wire system may be either connected with earth or insulated.

50. When concentric conductors are used, the insulation shall be maintained throughout except that the external conductor may be connected with earth at one point: Connection with earth of concentric conductors.

Provided that where energy is generated by an owner for use on his own premises a concentric conductor, the external conductor of which is uninsulated and earthed, may be used.

Medium or High Pressure.

51. Where energy is to be supplied or used at medium or high pressure, notice shall be given to an Electric Inspector and Supply at medium or high pressure. the supply shall not be commenced, or continued, until or unless the following provisions have been or are complied with, namely :—

- (a) all live parts of apparatus shall, unless accessible only to, and under the control of, an authorised person, be protected by mechanically strong metal-casing or metallic covering securely fastened throughout;
- (b) suitable linked switches, of requisite capacity to carry and break the current, shall be inserted in each conductor, near the point of origin on the consumer's or owner's premises as the case may be;
- (c) every conductor, unless only accessible to an authorised person, shall be as far as is practicable, completely enclosed in a mechanically strong metal-casing or metallic covering, securely fastened throughout or fixed in such other manner as may be approved in writing by an Electric Inspector;
- (d) the supply to every apparatus shall be efficiently controlled by suitable linked switches, of requisite capacity to carry and break the current, in each conductor, placed near the apparatus in such a position as to be readily handled by the operator, so that by their means all pressure can be cut off from the apparatus concerned and from any device in connection therewith;
- (e) the word "CAUTION," both in English and in the vernacular, shall be affixed in a conspicuous position near every generator (being the property of an owner) and near every motor, and every controlling or regulating apparatus in connection with the same.

52. Where the conductors of a multi-wire system between any of which there is medium or high pressure, are brought into a building for utilization at low pressure, the

Introduction of multi-wire system to buildings. supply shall be delivered to two or more pairs of terminals, and the wiring from those terminals shall be kept separate and distinct. If in any such case, two or more switches, terminals or cutouts between any of which there is a difference of pressure exceeding 250 volts, are fitted within reach of one another, all their live parts shall be accessible only to authorised persons.

53. Where the pressure is medium or high, there shall be, in front of every main switchboard a space of not less than 3 feet in width, and, if there are any attachments or bare connections at the back of the switchboard, the space (if any) behind the switchboard shall be either less than 9 inches, or more than 30 inches in width, measured from the furthest outstanding part of any attachment or conductor. If the space behind exceeds 30 inches in width, there shall be a passage way clear to a height of not less than 6 feet, save as regards any horizontal supports of the switchboard, which may be placed at a height of not less than 4 feet 6 inches.

54. In every generating station, sub-station, junction-box or pillar in which there are any circuits or apparatus, intended for medium as well as high pressure, the Distinction of circuits of different pressure. respective circuits shall be made readily distinguishable from one another.

High Pressure.

55. (1) A high pressure supply shall not be delivered to any person, Approval of high pressure supply. other than a distributing licensee, except with the approval in writing of an Electric Inspector, and subject to such conditions (if any) as such Inspector may think reasonable and proper in the circumstances, and the installation shall not be brought into use until it has been inspected by an Electric Inspector or other officer appointed to assist an Electric Inspector.

(2) Where energy is to be used by an owner at high pressure, the installation shall not be brought into use except with the approval in writing of an Electric Inspector and subject to such conditions (if any) as he may think reasonable and proper in the circumstances.

(3) When the position of a high pressure motor or other apparatus is changed, notice shall forthwith be given to the Electric Inspector showing the extent and nature of the change of position.

56. (1) A high pressure circuit, other than an aerial line, shall not be

Testing of insulation of high pressure circuit. brought into use, unless the insulation of every part thereof has withstood the continuous application, during one minute, in the case of every electric supply-line, machine, device or apparatus, of a pressure 100 per cent., greater than the maximum pressure to which it is intended to be subjected in use; and the licensee or owner, as the case may be, shall duly record the results of each test and shall forward the result to an Electric Inspector:

Provided, first, that the testing pressure shall in no case be less than 2,000 volts:

Provided, secondly, that an Electric Inspector may, if he thinks fit, accept the manufacturer's certified tests as complying with this rule:

Provided, thirdly, that, where the normal working pressure exceeds 6,600 volts, the testing pressure need not exceed the working pressure.

(2) A high pressure electric supply-line shall, during its use, continue in the sole charge of an authorised person.

57. All high pressure apparatus, including every portion of any high

High pressure electric supply-lines and apparatus placed above-ground. pressure electric supply-line (other than an aerial line) placed above the surface of the ground, otherwise than in a sub-station, or in a compartment specially arranged for the purpose and accessible only to authorised persons, shall be completely enclosed in, or protected by, a mechanically strong metal-casing or metallic covering securely fastened throughout; and all circuits and apparatus in connection with the same shall be marked at frequent intervals with the word "CAUTION", both in English and in the vernacular.

Aerial Lines—all pressures.

Minimum strength of conductors of aerial lines. 58. No conductor of an aerial line shall have a less breaking-stress than 700 lbs.:

Provided that, where the span is less than 50 feet and on an owner's premises, and the pressure does not exceed 250 volts, a conductor having a breaking-stress of not less than 300 lbs. may be used.

59. The conductors of an aerial line shall be attached to supports at intervals, not exceeding the safe limits based on the breaking-strain of the conductor and the factor of safety prescribed in rule 61:

Provided that, where such a line is erected in, over, along or across any street, the interval shall not, without the consent in writing of the Electric Inspector, exceed 220 feet.

60. Every metal support of an aerial line placed in the ground, or in such a position as to be accessible without the use of a ladder or other special appliance, shall be connected with earth.

Connection with earth of metal supports. 61. The factor of safety of an aerial line shall be:—

- (i) for wooden or ferro-concrete supports, at least four;
- (ii) for iron or steel supports, at least three;
- (iii) for guard-wires or bearer-wires, at least three;
- (iv) for conductors, at least three;

under all conditions, the maximum wind pressure being specified by the Local Government in each case; for cylindrical bodies the effective area shall be taken as two-thirds of the sectional area exposed to wind pressure:

Provided that, in localities where aerial lines are liable to accumulations of ice or snow, the Local Government may, by order in writing, specify such factor of safety as it may think fit and the conditions under which it is to be calculated.

62. (1) No conductor of an aerial line (not being a trolley-wire or a traction-feeder on the same support as a trolley-wire) erected in, over, along or across, any street shall be at a less height from the ground than 20 feet;

(2) No such conductor shall be accessible, either from the ground or from any permanent structure, except by the aid of a ladder or other special appliance;

(3) Where permanent or temporary additions or alterations made in or upon any building or structure, subsequent to the erection of the aerial line, cause this rule to be infringed, the licensee or owner (as the case may be) shall so alter the said line as to comply with this rule, and may recover the reasonable cost of the work from the person responsible for making the said addition or alteration.

(4) Where such an aerial line is on a consumer's or an owner's premises, the height from the ground shall be not less than 15 feet.

63. (1) Every aerial line (not being suspended from a dead bearer-wire and not being a trolley-wire) erected in, over, along or across any street or in any factory or mine shall be protected with a device approved by an Electric Inspector for rendering such line electrically harmless in case it breaks.

(2) Every such aerial line on a consumer's or an owner's premises shall, if the pressure exceeds the limits of low pressure, be similarly protected.

64. (1) (a) Where an aerial line crosses or is in proximity to (i) any telegraph wire, or (ii) an aerial line belonging to some other person, the licensee or owner (as the case may be) shall ensure that his aerial line is so protected as to guard against the possibility of it coming into contact with the telegraph wire or other aerial line.

(b) Within twenty-one days of receiving notice that a new telegraph wire or aerial line is, or is about to be, erected in proximity to his aerial line, the licensee or owner (as the case may be) shall effect the protection referred to in clause (a).

(c) Where the licensee or owner (as the case may be) erects a new aerial line in proximity to any telegraph wire, or to any aerial line not belonging to him, he shall not bring the same into use until he has complied with clause (a).

(d) In all cases referred to in the preceding sub-rules the protection shall be carried out at the expense of the person whose line is last erected and to the satisfaction of the Electric Inspector.

(e) Where lines cross each other, the crossing shall be made in a direction as nearly at right angles as the nature of the case admits.

(f) All guarding arrangements should ordinarily be erected on the posts of the owners or licensees who shall, in that case, be responsible for their efficient maintenance.

(2) In the case of a crossing over a trolley-wire the guarding will be in accordance with the following conditions (*vide* also attached diagrams*) namely:—

(a) Where there is only one trolley-wire two guard-wires shall be erected as in diagram A.

(b) Where there are two trolley-wires and the distance between them does not exceed 15 inches, two guard-wires shall not be erected as in diagram B.

(c) Where there are two trolley-wires and the distance between them exceeds 15 inches but does not exceed 48 inches, three guard-wires shall be erected as in diagram C.

(d) Where there are two trolley-wires and the distance between them exceeds 48 inches, each trolley-wire shall be separately guarded, as in diagram D.

(e) The rise of the trolley boom shall be so limited that, if the trolley leaves the trolley-wire, it shall not foul the guard-wires.

(f) Where a telegraph-wire is liable to fall or be blown down upon an arm, stay-wire or span-wire, and so slide down upon a trolley-wire, guard hooks shall be provided to prevent such sliding.

* For diagrams please see notification in the Public Works Department, No. 107, dated 23rd December 1910.

(3) Where guard-wires are used, they shall fulfil the following conditions, namely :—

- (a) Every guard-wire shall be connected with the earth at each point at which its electrical continuity is broken and, in the case of electric traction lines, shall also be connected, at intervals of not more than five spans, with the rails.
- (b) Every guard-wire shall have a breaking-stress of not less than 1,500 lbs., and shall, if made of iron or steel, be galvanized.
- (c) Every guard-wire, or cross-connected system of guard-wires, shall have sufficient current-carrying capacity to ensure the rendering dead, till the contact has been removed, of any live wire coming into contact with it, without risk of fusing of the guard-wire or wires.)
- (d) Every guard-wire or system of guard-wires and its supports shall have sufficient strength to carry without breaking the extra load which may be put on it by the fall of any or all the wires guarded.

(4) Alternative methods of guarding may be substituted with the approval of the Electric Inspector.

55. No service-line or tapping shall be taken off an aerial line otherwise than at a point of support.

Service-lines from aerial lines.

66. High pressure aerial lines shall not be brought into use until they have been approved by an Electric Inspector, and, where such lines are used, the licensee or owner, as the case may be, shall make arrangements so as to prevent any person from climbing up any of the supports without the aid of a ladder or special appliance.

67. Every aerial line, if covered with insulating material, shall be suspended from a bearer-wire or bearer-wires, by means of insulating hangers at distances of not more than 3 feet apart; and every bearer-wire, if made of iron or of steel, shall be galvanised.

68. Where an aerial line, erected in, over, along or across any street ceases to be used as an electric supply line, it shall be maintained in a safe mechanical condition in accordance with the provisions of rule 61 or, if so required by an Electric Inspector, be removed within a period of fourteen days from the date of such Inspector's requisition for removal.

Electric traction.

69. Rules 70 to 83 shall apply in the case of energy used for purposes of traction where the provisions of Part III of Additional rules for electric traction. the Act apply. In these rules, the conductor used for transmitting energy to a vehicle is referred to as the "line", and the other conductor as the "return".

70. Notwithstanding the provisions of rule 55, the pressure of supply on any trolley-wire or other conductor used in direct electrical and mechanical connection with any vehicle shall not be high, except with the written approval of the Local Government and subject to such conditions (if any) as the Local Government may think reasonable and proper in the circumstances.

71. Every line shall be insulated throughout and every return may be insulated throughout or may be uninsulated to the extent hereinafter provided.

72. Where any rails on which cars run, or any conductors, laid between or within three feet of such rails, from any part of a return, such part may be uninsulated. All other returns or parts of a return shall be insulated, unless of such conductivity as to secure the conditions required by rule 74.

73. (1) Where any part of a return is uninsulated, it shall be connected with the negative terminal of the generator.

(2) Where the owner's uninsulated return is in proximity to any metallic pipe, structure or substance not belonging to him, he shall, if so required by the person to whom such pipe, structure or substance belongs, connect his return therewith at the expense of such person.

74. (1) Where the return is partly or entirely uninsulated, the owner shall, in the construction and maintenance of his system, adopt such means for reducing the

Earth return current.

difference produced by the current between the potential of the uninsulated return at any one point and the potential of the uninsulated return at any other point as to ensure that the difference of potential between the uninsulated return and any metallic pipe, structure or substance in the vicinity shall not exceed four volts, where the return is relatively positive, or one and one-third volts, where the return is relatively negative.

(2) The person to whom any such pipe, structure, or substance as is referred to in sub-rule (1) belongs, may, in respect of the same, require the owner of the uninsulated return at reasonable times and intervals, to ascertain by test in his presence, or in that of his representative, whether the condition specified in the said sub-rule is secured; and, if such condition as aforesaid is found to be secured, all reasonable expenses of, and incidental to, the carrying out of the test shall be borne by the owner of the metallic pipe, structure or substance.

75. Where the return is partly or entirely uninsulated, the owner shall keep a continuous record of the difference of

Difference of potential on return.

potential, during the working of his system, between every junction of an insulated return with an uninsulated return and the point on the route most distant from that junction, and the difference of potential shall not, under normal running conditions, exceed a mean value between the highest momentary peak and the average for the hour of maximum load of seven volts.

76. Where both the line and the return are placed within a conduit, the following conditions shall be secured in the

Leakage on conduit system.

construction and maintenance of the system:—

(a) Where the rails are used to form any part of the return, they shall be electrically connected, at distances apart of not more than 100 feet, with the conduit by means of copper strips having a cross-sectional area of at least one-sixteenth of a square inch or by other means of equal conductivity. Where the return is wholly insulated and contained within the conduit, the latter shall be connected with earth at the generating station or sub-station through an instrument suitable for the indication of any contact or partial contact of either the line or the return with the conduit.

(b) The leakage-current shall be ascertained daily, before or after the hours of running, when the line is fully charged; and, if at any time it is found to exceed one ampere per mile of single tramway track, the transmission and use of energy shall be suspended unless the leakage is stopped within twenty-four hours.

77. Where both the line and the return are not placed within a conduit, the leakage-current shall be ascertained daily

Leakage on other than conduit system.

before or after the hours of running, when the line is fully charged; and, if at any time it is

found that it exceeds one-half of an ampere per mile of single tramway track, the transmission and use of energy shall be suspended unless the leakage is stopped within twenty-four hours.

Passengers not to have access to electric circuit.

78. Precaution to the satisfaction of an Electric Inspector shall be taken by the owner of every vehicle to prevent—

(a) the access of passengers to any portion of the electric circuit where there is danger to them of receiving an electric shock;

(b) any metal handrail or other metallic substance liable to be handled by passengers becoming charged.

79. Where any rails on which cars run are used as a return, the current

Current density in rails.

density in such rails shall not, under ordinary working conditions, exceed nine amperes per

square inch of cross-sectional area.

Isolation of sections. 80. Every trolley-wire shall be constructed in sections not exceeding one mile in length, and means shall be provided for isolating each section.

Minimum size and strength of trolley-wire. 81. No trolley-wire shall be of less cross-sectional area than eight one-hundredth of a square inch nor shall it have a less breaking-stress than 4,500 lbs.

Height of trolley-wire and length of span. 82. A trolley-wire or a traction-feeder on the same supports as a trolley-wire shall nowhere be at a height from the surface of the street of less than 17 feet, except where it passes under a bridge or other fixed structure, or through or along a tunnel or mine shaft or the like, in which case it shall be suspended to the satisfaction of an Electric Inspector. The intervals between the supports shall not exceed 140 feet.

83. (1) The owner shall, so far as is consistent with his system of working, keep the following records, namely:—

(a) **daily records showing—**

the maximum working current from the source of supply; the maximum working pressure at the source of supply; difference of potential, as required by rule 75; and the leakage-current (if any), as required by rule 76 and rule 77.

(b) **Occasional records showing—**

every test made under rule 74; every stoppage of leakage, together with the time occupied; and particulars of any abnormal occurrence affecting the electrical working of the system.

(2) These records shall be open to inspection by an Electric Inspector or by any person authorised in writing by an Electric Inspector.

Mines and oil-fields.

84. (1) Rules 85 to 102 shall apply in case of energy used in mines

Additional rules for mines and oil-fields. where the provisions of Part III of the Act apply, but they shall not apply in the case of any apparatus used above ground, except such as may directly affect the safety of persons below ground.

(2) The said rules shall also apply in case of energy used in oil-fields

Responsibility for observance. 85. (1) It shall be the duty of the owner, agent, or manager of the mine or of the agent of any company operating in the oil-field, or of the owner of one or more drilled wells situated in the oil-field to comply with and enforce the following rules and it shall be the duty of all persons employed to conduct their work in accordance with the rules.

(2) An authorised person shall be on duty in every mine or oil-field while energy is being used therein.

86. On or before the first day of February in every year an annual return giving the size and type of apparatus and **Notices.** any particulars as to the circumstances of its use which may be required by the person to whom the return is to be sent shall be sent by the person specified in rule 85 in the form set out in Annexure IX to these rules:

Provided that this rule shall not apply to telephones and signalling apparatus or to low pressure installations for lighting only.

87. (1) A proper plan on the same scale as the plan kept at the mine in fulfilment of the requirements of the Indian **Plans.** Mines Act, 1901, shall be kept in the office at the mine showing the position of all fixed apparatus and conductors in the mine, other than lights, telephones or signalling apparatus, or cables for the same. The said plan shall be corrected every six months, and the date of correction entered on the plan by the Manager of the mine, and it shall be produced to an Electric Inspector or an Inspector of Mines at any time on his request.

(2) A similar plan, on a scale not less than sixteen inches to the mile shall be kept by the manager or owner of one or more wells in any oil-field, showing similar particulars and subject to correction and inspection as prescribed in sub-rule (1).

(3) A similar plan, on such scale as the Local Government may require, shall be kept in the office of the licensee or person transmitting or distributing energy in a mine or oil-field, showing the position of all electric supply-lines under his control, and subject to correction and inspection as prescribed in sub-rule (1).

88. (1) In all places in a mine lighted by electricity, where failure of the electric light at any time would be likely to cause danger, one or more safety lamps or other proper lights shall be kept continuously burning.

(2) Efficient means shall be provided in every mine for communicating between the place in which the switchgear provided under sub-rule (1) of rule 95 is erected and the shaft-bottom or main distributing centre in the pit.

(3) Appliances for extinguishing fires shall be kept ready for immediate use in every place in a mine containing apparatus, other than cables, telephones and signalling apparatus.

89. (1) Where necessary to prevent danger or mechanical damage, transformers and switchgear shall be placed in a separate room, compartment, or box.

(2) Unless the apparatus is so constructed, protected, and worked as to obviate the risk of fire, no inflammable material shall be used in the construction of any room, compartment, or box containing apparatus, or in the construction of any of the fittings therein. Each such room, compartment, or box shall be substantially constructed and shall be kept dry.

(3) Adequate working space and means of access clear of obstruction and free from danger shall, in so far as circumstances permit, be provided for all apparatus that has to be worked or attended to and all handles intended to be operated shall be conveniently placed for that purpose.

90. Where earthing is necessary it shall be carried out in a mine by connection to an earthing system at the surface of the mine, and, in all cases, in a manner approved by an Electric Inspector.

91. (1) All apparatus and conductors shall be sufficient in power and size and of sufficient mechanical strength, for the work they may be required to do, and so constructed, installed, protected, worked and maintained as to prevent danger so far as is reasonably practicable. The exposure of live parts shall be avoided.

(2) All insulating material shall be chosen with special regard to the circumstances of its proposed use. It shall be of mechanical strength sufficient for its propose, and, so far as is practicable, it shall be of such a character or so protected as fully to maintain its insulating properties under working conditions of temperature and moisture.

(3) Every part of a system shall be kept efficiently insulated from earth, except that (i) the neutral point of a polyphase system may be earthed at one point only; (ii) the mid-voltage point of any system, other than a concentric system, may be earthed at one point only; and (iii) the outer conductor of a concentric system shall be earthed.

(4) Earth or fault detectors or recorders shall be connected up in every system in a mine to show immediately any defect in the insulation of the system. The readings of these instruments shall be recorded daily in a book kept at the generating station, sub-station or switch room.

92. (1) All metallic sheaths, coverings, handles, joint-boxes, switchgear frames, instrument covers, switch and fuse covers and boxes, and all lampholders, unless efficiently protected by an earthed or insulating covering made of fire-resisting material, and the frames and bedplates of generators, transformers, and motors (including portable motors), shall be earthed by connection to an earthing system in the manner prescribed in rule 90.

(2) Where the cables are provided with a metallic covering constructed and installed in accordance with rule 96 (d), such metallic covering may be used as a means of connection to the earthing system. All the conductors

of an earthing system shall have a conductivity at all parts and at all joints at least equal to 50 per cent. of that of the largest conductor used solely to supply the apparatus a part of which it is desired to earth:

Provided that no conductor of an earthing system shall have a cross-sectional area of less than .022 of a square inch.

(3) All joints in earth conductors and all joints to the metallic covering of the cables shall be properly soldered or otherwise efficiently made. No switch, fuse, or circuit-breaker shall be placed in any earth conductor.

(4) This rule shall not apply (except in the case of portable apparatus) to any system in a mine in which the pressure does not exceed low-pressure direct-current or 125 volts alternating-current.

93. (1) Where energy is distributed at a pressure higher than medium

Motors and their transformers. pressure (i) it shall not be used without transformation to medium or low pressure except in fixed machines in which the high pressure parts are stationary; and (ii) portable motors under 20 H. P. shall be supplied through a transformer stepping down to medium or low pressure.

(2) Where energy is transformed, suitable provision shall be made to guard against danger by reason of the lower pressure apparatus becoming accidentally charged above its normal pressure by leakage from, or contact with, the higher pressure apparatus.

94. Switchgear and all terminals, cable-ends, cable-joints and connections of apparatus shall be totally enclosed, and constructed and installed so that—

- (i) all parts shall be of mechanical strength sufficient to resist rough usage;
- (ii) all conductors and contact areas shall be of ample current-carrying capacity and all joints in conductors shall be properly soldered or otherwise efficiently made;
- (iii) the lodgment of any matter likely to diminish the insulation, or affect the working of any switchgear shall be prevented;
- (iv) all live parts shall be so protected or enclosed as to prevent persons accidentally coming into contact with them and danger from arcs, short-circuits, fire, water, gas or oil;
- (v) where there may be risk of igniting gas, coal-dust, oil or other inflammable material, all parts shall be so protected as to prevent open sparking;
- (vi) every switch or circuit-breaker shall be capable of opening the circuit it controls, without danger, on any short-circuit with which it may have to deal.

95. (1) Properly constructed switchgear for cutting off the supply of energy to the mine or oil-field shall be provided

Cutting off supply. at the surface of the mine or oil-field at a point approved by an Electric Inspector, or, in the case of the Burma oil-fields, by the Warden of the oil-fields; and during the time any cable is live a person authorised to operate the said switchgear shall be available within easy reach thereof.

(2) Efficient means, suitably placed, shall be provided for cutting off all pressure from every part of a system, when necessary to prevent danger.

(3) Such efficient means shall be provided for cutting off all pressure automatically from the part or parts of the system affected in the event of a fault as may, in the opinion of an Electric Inspector, be necessary to prevent danger.

(4) Every motor shall be controlled by switchgear for starting and stopping, so arranged as to cut off all pressure from the motor and from all apparatus in connection therewith, and so placed as to be easily worked by the person appointed to work the motor.

(5) If a concentric system is used, no switch, fuse, or circuit-breaker shall be placed in the outer conductor, or in any conductor connected thereto, except that, if required, reversing switch may be inserted in the outer conductor at the place where the energy is being used:

Provided that subject to the connection of the outer conductor with the earthing system being maintained, switches, fuses or circuit-breakers may be used to break the connection with the generators or transformers supplying the energy.

96. All cables in mines, other than flexible cables for portable apparatus, shall comply with the following requirements:—

Cables in mines.

- (a) They shall be covered with insulating material (except that the outer conductor of a concentric system may be bare). All such cables shall be armoured. The lead sheath of lead-sheathed cables and the iron or steel armouring of armoured cables shall be of not less thickness, respectively, than is recommended by the British Engineering Standards Association in Report No. 7, as revised in July 1919 or in any subsequent revision thereof.
- (b) They shall be efficiently protected from mechanical damage and supported at sufficiently frequent intervals and in such a manner as adequately to prevent danger or damage to the cables.
- (c) Where the medium-pressure direct-current system is used two single-core cables may be used for any circuit, if their metallic coverings are bonded together by earth conductors so placed that the distance between any two consecutive bonds is not greater than 100 feet measured along either cable.
- (d) The metallic covering of every cable shall be (i) electrically continuous throughout; (ii) earthed, if it is required by sub-rule (1) of rule 92 to be earthed, by a connection to the earthing system of not less conductivity than the same length of the said metallic covering; (iii) efficiently protected against corrosion where necessary; (iv) of a conductivity at all parts and at all joints at least equal to 50 per cent. of the conductivity of the largest conductor enclosed by the said metallic covering; and (v) where there may be risk of igniting gas, coal-dust, or other inflammable material, so constructed as to prevent as far as is practicable the occurrence of open sparking as the result of any fault or leakage from live conductors.

Provided that where two single-core cables protected by metallic covering bonded together in accordance with clause (c) of this rule are used for a circuit, the conductivity of each of the said metallic coverings at all parts and at all joints shall be at least equal to 25 per cent. of the conductivity of the conductor enclosed thereby.

- (e) Cables and conductors where joined up to motors, transformers, switchgear, and other apparatus, shall be installed so that (i) they are mechanically protected by securely attaching the metallic covering to the apparatus; and (ii) the insulating material at each cable and is efficiently sealed so as to prevent the diminution of its insulating properties. Where necessary to prevent abrasion or to secure gas-tightness, there shall be properly constructed glands or bushes.
- (f) Conductors used at low pressure shall be either conveyed in pipes or casings or suspended from efficient insulators, or fastened to such insulators with some non-conducting material which will not cut the covering and will prevent contact with any timbering or metal work. If separate uncased wires are used, they shall be kept at least one and a half inches apart and shall not be brought together except at lamps or switches or fittings.

97. (1) Flexible cables for portable apparatus shall be two-core or multicore and covered with insulating material which shall be efficiently protected from mechanical damage.

Flexible cables.

If a flexible metallic covering be used either as the outer conductor of a concentric system or as a means of protection from mechanical damage the same shall not be used by itself to form an earth conductor for the portable apparatus, but it may be used for that purpose in conjunction with an earthing core or other earthing wire.

(2) Every flexible cable for portable apparatus shall be connected to the system and to the portable apparatus itself by a properly constructed connector.

(3) At every point where flexible cables are joined to main cables a switch capable of entirely cutting off the pressure from the flexible cables shall be provided.

(4) No lampholder shall be in a metallic connection with the guard or other metal work of a portable lamp.

98. (1) An electrician shall be appointed in writing by the owner, agent Supervision and sundry precautions. or manager of the mine or by the agent or the owner of one or more wells in an oil-field to supervise the apparatus. If necessary for the proper fulfilment of the duties detailed in this rule, one or more assistants to the electrician shall be appointed by the aforesaid authority.

(2) Every person appointed to work, supervise, examine, or adjust any apparatus shall be competent for the work that he is set to do. No person except the electrician, or a competent person acting under his supervision, shall undertake any work where, in order adequately to avoid danger, technical knowledge or experience is required.

(3) The electrician shall be responsible for the proper performance by himself or by an assistant appointed under sub-rule (1) of the following duties, namely:—

- (i) the thorough examination of all apparatus (including the testing of earth conductors and metallic coverings for continuity) as often as may be necessary to prevent danger; and
- (ii) the examination and testing of all new apparatus, and of all apparatus re-erected in the mine before it is put into service in a new position;

Provided that in the absence of the electrician for more than three days, the owner, agent or manager of the mine or the agent or owner of one or more oil-wells in an oil-field shall appoint in writing an efficient substitute.

(4) The electrician shall keep at the mine or oil-field a log-book made up of daily log-sheets kept in the forms set out, respectively, for mines and oil-fields, in Annexure X to these rules. The said log-book shall be produced at any time on request to an Inspector of Mines or an Electric Inspector.

(5) Should there be a fault in any circuit, the part affected shall be made dead without delay, and shall remain so until the fault has been remedied.

(6) For the prevention of danger all apparatus shall be kept clear of obstruction and free from dust, dirt and moisture. Inflammable or explosive material shall not be stored in any room, compartment, or box containing apparatus, or in the vicinity of apparatus.

(7) Adequate precautions shall be taken by earthing or other suitable means to discharge electrically any conductor or apparatus if there is danger therefrom before such conductor or apparatus is handled, and to prevent any conductor or apparatus from being accidentally or inadvertently electrically charged when persons are working thereon. While lamps are being changed the pressure shall be cut off.

Provided that this sub-rule shall not apply to the cleaning of commutators and slip rings working at low or medium pressures.

(8) The person authorised to work an electrically driven coal-cutter or other portable machine shall not leave the machine while it is working, and shall, before leaving the place where such machine is working, ensure that the pressure is cut off from the flexible trailing-cable which supplies such machine. Trailing-cables shall not be dragged along by the machine when working.

(9) Every flexible cable shall be examined periodically by the person authorised to work the machine, and, if such cable is used with a portable machine, he shall examine it at least once in each shift. If such cable is found to be damaged or defective, it shall forthwith be replaced by a spare cable in good and substantial repair. No damaged or defective cable shall be further used underground until it has been properly repaired.

99. (1) In any part of a mine or oil-field or in any working approaching such part, in which inflammable gas or vapour, Precautions where gas exists. although not normally present, is likely to occur in quantity sufficient to be indicative of danger, the following additional

requirements shall be satisfied as regards all apparatus, including such apparatus as is working at low pressure:—

- (a) All cables, apparatus, signalling wires and signalling instruments, shall be constructed, installed, protected, worked and maintained, so that in the normal working thereof there shall be no risk of open sparking.
- (b) All motors shall be constructed, so that, when any part is live, all rubbing contacts (such as commutators and ship-rings) are so arranged or enclosed as to prevent open sparking.
- (c) The pressure shall be switched off the apparatus forthwith if open sparking occurs, and during the whole time that examination or adjustment disclosing parts liable to open sparking is being made. The pressure shall not be switched on again until the apparatus has been examined by the electrician or one of his duly appointed assistants and the defect (if any) has been remedied or the adjustment made.
- (d) Every electric lamp shall be enclosed in an air-tight fitting and the lamp globe itself shall be hermetically sealed.

(2) If at any time in any place in such mine the percentage of inflammable gas in the general body of the air is found to exceed one and a quarter, the supply of energy shall at once be cut off from all cables and apparatus in that place and shall not be recontinued so long as the percentage of inflammable gas exceeds that amount.

Shot-firing and signalling in mines. 100. (1) Where shot-firing is being carried on in any mine:—

- (a) Temporary precautions shall be taken to protect conductors and apparatus from injury.
- (b) Current from lighting or power circuits shall not be used for firing shots.
- (c) Shot-firing cables shall be covered and protected as provided by rule 97 for flexible cables. Adequate precautions shall be taken to prevent them from touching other cables and apparatus.

(2) Where electrical signalling is used in any mine:—

- (a) Adequate precautions shall be taken to prevent signal and telephone wires from touching cables and other apparatus.
- (b) The pressure used in any one circuit shall not exceed 15 volts.
- (c) Contact makers shall be so constructed as to prevent the accidental closing of the circuit.

101. Haulage by electric locomotives on the overhead trolley-wire system, at pressures not exceeding medium, and haulage by storage-battery locomotive, may be

used in any mine or oil-field, with the consent in writing first obtained of an Electric Inspector in all cases, and subject to such conditions affecting safety as may be made by him.

102. (1) The provisions of rules 85 to 100, both inclusive, shall not apply in any case in which exemption is obtained on

Exemptions. such conditions as he may prescribe, from an Electric Inspector, or, in the case of the Burma oil-fields, from the Warden of the oil-fields, on the ground either of emergency or special circumstances.

(2) Notwithstanding anything in these rules, any electrical plant or apparatus installed, or in use, in any mine before the 23rd December, 1910, or in any oil-field before the coming into force of these rules, may be continued in use unless an Electric Inspector, after consulting the Chief Inspector of Mines, or the Warden of the oil-fields, as the case may be, shall otherwise direct, but subject to any conditions affecting safety that such Electric Inspector may impose.

Relaxation of rules.

103. The Local Government may, by order in writing, direct that any of the provisions of rules 36 to 102, both inclusive, be relaxed in any particular case to such extent and subject to such conditions (if any) as it may think reasonable and proper in the circumstances.

104. (1) An Electric Inspector may, by order in writing, direct that rules 35, 46, 53, 56 (1), 59, 60, 61, 62 (1) and 63, be relaxed in any particular case to such extent and subject to such conditions (if any) as he may think reasonable and proper in the circumstances.

(2) Where the pressure on any system does not exceed 125 volts an Electric Inspector may, by order in writing, direct that any of the provisions of rules 36 to 40, both inclusive, and 47 to 99, both inclusive, be relaxed as regards such system to such extent and subject to such conditions as he may think fit.

(3) Every relaxation so directed shall be reported forthwith to, and shall be subject to disallowance or revision by, the Local Government.

CHAPTER VI.

PENALTIES AND MISCELLANEOUS.

105. Licensees and owners, and their agents and managers, shall be responsible for observance of rules.

responsible for the observance of such of the rules in Chapter V of these rules as impose a duty on a person not therein specified.

106. Where, in contravention of rule 29, any seal referred to in that rule is broken, the consumer upon whose premises the seal was placed shall be punishable with fine which may extend to fifty rupees.

107. Whoever, being a licensee or owner, or the agent or manager of a licensee or owner, commits a breach of these rules, shall be punishable for every such breach with fine which may extend to three hundred rupees, and in the case of a continuing breach with a further fine which may extend to fifty rupees for every day after the first during which he is convicted of having persisted in the breach.

108. All persons entering, in pursuance of the Act or these rules, any building which is used as a human dwelling or a place of worship shall, in making such entry, have due regard, so far as may be compatible with the exigencies of the purpose for which such entry is made, to the social, and religious usages of the occupant of the building entered.

109. Subject to the provisions of sub-section (2) of section 58 of the Act, these rules shall be binding on all persons, companies and undertakings to whom licences have been granted or with whom agreements have been made by or with the sanction of Government for the supply or use of electricity before the commencement of the Act.

ANNEXURE I.

[See rule 2 (b).]

Specification relating to the Deposition of Silver.

The electrolyte shall consist of a solution of from 15 to 20 parts by weight of silver nitrate in 100 parts of distilled water. The solution must only be used once, and only for so long that not more than 30 per cent. of the silver in the solution is deposited.

The anode shall be of silver, and the cathode of platinum. The current density at the anode shall not exceed 1.5 ampere per square centimetre and at the cathode 1.50 ampere per square centimetre.

Not less than 100 cubic centimetres of electrolyte shall be used in a voltameter.

Care must be taken that no particles which may become mechanically detached from the anode shall reach the cathode.

Before weighing, any traces of solution adhering to the cathode must be removed, and the cathode dried.

ANNEXURE II.

[See rule 5 (1).]

Scale of Fees for comparison with the Government of India Standards referred to in Rule 2.

In tests requiring the expenditure of a considerable amount of power, a charge to cover the actual cost of the energy used, may be made.

	Rs.
For an instrument intended to be used as a sub-standard and submitted for special examination and testing	80
If required to be kept under observation for a period longer than one month, for each additional month or part of a month	40
For determining a resistance of standard form to highest accuracy obtainable, at one temperature	20
For determining the E. M. F. of a standard cell to highest accuracy obtainable, at one temperature	15

Instruments referred to above to be delivered at and removed from the Government Electrical Laboratory, Bhowanipore, Calcutta, free of cost to Government.

ANNEXURE III.

[See rule 12.]

Model Form of Draft Licence under the Indian Electricity Act, 1910.

[See Section 3.]

Electric Licence, 192 .

DRAFT LICENCE.

Signature of Applicant or
his Agent (if any). }

Address of applicants.

THE

ELECTRIC LICENCE, 192 .

License for the supply of energy granted by the Government of under the Indian Electricity Act, 1910.

License is hereby granted to, ¹ _____

¹ The licensee may be any local authority, company or individual. In the case of a firm give names of individual partners.

[carrying on business in partnership under the name and style of] _____

to supply electrical energy in the area ² with the powers and upon the terms and conditions all specified below.

² See clause 4.

Short title.

1. This licence may be cited as "The _____

³ Electric Licence, 192 ."

³ Short title to agree with heading.

Interpretation.

2. The several words, terms and expressions to which by the Indian Electricity Act, 1910, or by the Rules thereunder meanings are assigned shall have in this licence the same respective meanings, provided that in this licence :—

(1) the Act shall mean the Indian Electricity Act, 1910.

(2) the expression "the licensees" shall mean and include the said⁴ _____

⁴ Individual names as in preamble in the case of a firm.

and their [or his] permitted assigns; and

(3) the expression "deposited map" shall mean the plan of the area of supply hereinafter specified which has been deposited with Government in pursuance of the Rules under the Act, which plan is signed for the purpose of identification by the Secretary to the Government of _____ in the _____ Department, and by the applicants under the name and style of _____.

Security.

3. (1) The period within which, under clause 1 (b) of the Schedule to the Act, the licensee shall show that he is in a position fully and efficiently to discharge the duties and obligations imposed on him shall be _____

⁵ See section 4 (1) (c) of the Act and Clause I of the Schedule to the Act.

(2) The period within which under clause 1 (b) of the Schedule to the Act, the licensees shall deposit or secure such sum as therein mentioned, and the sum so to be deposited or secured shall, unless otherwise ordered by the Government under that clause, be _____ and Rupees _____ respectively.

Area of Supply.⁶

4. The area above referred to within which the supply of energy is authorised by this licence (the area of supply under the Act) is the whole of the area bounded as follows:—

North—By

East—By

South—By

West—By

the boundaries whereof are delineated in the deposited map.

Power to lay mains outside area of supply.⁷

5. The licensee may lay down or place electric supply-lines for the conveyance and transmission of energy from a generating station situated or to be situated at (outside the area of supply) to the boundary of the area of supply.

⁶ The area for which each local authority is constituted should be distinctly marked or coloured. See rule 9 (b).

⁷ This clause should be retained only where the licensee is to supply energy from a generating station outside the area of supply. Where power to cross an intervening area is sought under section 3 (1) of the Act, enter details here.

Limits within which the supply of energy is to be compulsory.⁸

6. (1) The works to be executed to the satisfaction of the Government under clause IV of the Schedule to the Act are the following, namely—⁹

(2) If the licensee fails to comply with the provisions of sub-clause (1), the licence may be revoked.¹⁰

⁸ See section 3 (2) (d) of the Act.

⁹ It is open to the licensee to propose a "compulsory area" or to the Local Government to make provision for such an area. Ordinarily it will be sufficient to enter here the names of "compulsory streets" in which the licensee will lay distributing mains. If no compulsory works are specified in the licence, the Local Government may subsequently direct what works are to be executed; see clause IV of Schedule.

¹⁰ See note to sub-clause (1) of this clause.

Nature of the supply and limits of price to be charged for the supply of energy.

7. (1) The nature of the supply shall be or such other as the Local Government may allow.

(2) The prices to be charged by the licensee for energy supplied by him shall not exceed the following maxima, namely:—

or in the case of a method of charge approved by the Government in accordance with sub-sections (3) and (4) of section 23 of the Act, such maxima as the Government may fix on approving the matter.

Breaking up of streets, railways and tramways.¹¹

8. The licensee is specially authorised to open and break up the soil and pavement of the following streets or parts of streets which are not repairable by the Government or by a local authority, and of the following rail-

¹¹ This clause to be omitted if no such powers are required in the licence. See section 12 (5) of the Act and proviso to the same. Powers can be obtained subsequently; see rule 21.

ways and tramways or parts of railways and tramways, viz. :—

- (a) Streets.
- (b) Railways.¹²
- (c) Tramways.¹²

¹² In ordinary cases the level-crossings or points at which interference is proposed must be specified.

Purchase of undertaking.

9. (1) The option of purchase given by sub-section (1) of section 7 of the Act shall first be exercisable on the expiration of 50 years¹³, from the date of the notification of this licence and on the expiration of every subsequent period of 20 years, (and the terms¹⁴ of such purchase shall be _____). The percentage of the value to be determined in accordance with and for the purpose of sub-section (1) of section 7 of the Act of the lands, buildings, works, materials and plant of the licensee therein mentioned to be added under the second proviso of that sub-section to such value on account of compulsory purchase shall be _____ per cent.

¹³ The periods after which an option to purchase arises may be less than 50 and 20 years, respectively.

¹⁴ The terms must not differ from those laid down in the Act unless the powers of section 10 are invoked to modify or cancel them.

(2) In accordance with clause (d) (ii) of sub-section (2) of section 3 of the Act, it is hereby declared that the generating station to be used in connection with the undertaking ~~shall~~ ^{shall not} form part of the undertaking for the purpose of purchase under section 5 or section 7.¹⁵

¹⁵ The generating station or stations belonging to the licensees should ordinarily be included except where they form part of a traction undertaking previously authorised.

Additions to, variations from, and exceptions from the schedule to the Act¹⁶.

10. (1) In pursuance of clause (f) of sub-section (2) of section 3 of the Act, it is hereby expressly declared that clause _____ of the Schedule to the Act shall for the purpose of incorporation in this licence be ^{varied} ~~added to~~ by the substitution of the following clause, namely :—¹⁷

¹⁶ To be omitted if not required in any draft licence.

¹⁷ The latter part of the clause may require modification according to the circumstances.

(2) In pursuance of clause (f) of sub-section (2) of section 3 of the Act, it is hereby expressly declared that clause (s) _____ of the Schedule to the Act shall be excepted from incorporation in this licence.

NOTE.—In the preparation of a draft licence the above model form may be varied, or added to, by the applicant so far as the Act and rules admit.

Rules Nos. 9 to 18 inclusive, as to applications for licences, should be consulted. In drawing up a draft licence the attention of the applicant is more particularly directed to the following sections of the Act, viz., 3, 4, 7, 10, 11, 12, 21, 22, 28, 27, 51 and 57; the powers under section 51 can only be conferred after the grant of the licence.

In the case of licences for bulk supply, see clause IX of the Schedule and the proviso to clause (f) of sub-section (2) of section 3 of the Act, also clause (b) of section 10 of the Act.

ANNEXURE IV.

**Model form of Accounts prescribed under the Indian Electricity Act, 1910,
for local authorities.**

[See section 11 of the Act and rule 32 (3) of the rules.]

ELECTRIC LICENCE.

THE

* Enter designation
of local authority.

Year ending 31st December 19
31st March 19.

I.—Statement as to loans authorised for the purposes of the undertaking referred to in the above-mentioned licence prior to the end of the year for which accounts are made up.

Local Authorities Accounts.**No. II.—CAPITAL ACCOUNT.****Dr.***For the year ending 31st December 19*
*31st March 19***Cr.**

	Expenditure up to end of previous year.	Expended during the year.	Total expenditure to		Receipts up to end of previous year.	Received during the year.	Total receipts to
1. To preliminary expenses (to be specified)				1. By amount raised by loans.			
2. To lands, including law charges incidental to acquisition.				2. By value of lands belonging to authority appropriated for electrical purposes.			
3. To value of lands appropriated for electrical purposes, as per contra.				3. By value of surplus lands sold.			
4. To buildings ...				4. By other receipts (to be specified).			
5. To plant ...							
6. To mains ...							
7. To transformers, etc.							
8. To meters and fees for certifying under the Act.							
9. To general stores ...							
10. To transfer to sinking fund of value of lands sold, as per contra.							
11. To amount applied to the reduction of principal of borrowed money from value of (2), lands sold, as per contra.							
12. To special items (to be specified).							
Total expenditure ...							
To balance of Capital Account.							

Local Authorities Accounts.

No. III.—REVENUE ACCOUNT.

Dr.	For the year ending	31st December 19	Cr.
		31st March 19	
<i>A.—Generation.</i>			
1. To fuel ...			1. By balance from last account.
2. To oil, waste, water and engine-room stores.			Less bad debts written off.
3. To proportion of salaries of engineers, superintendents and officers.			
4. To wages and gratuities ...			2. By sale of energy for lighting purposes.
5. To repairs and maintenance as follows :—			3. By sale of energy for power purposes.
Buildings ...			4. By sale of energy under special contracts.
Plant ...			5. By public lighting ...
To special items (to be specified)			6. By rental of meters and other apparatus on consumer's premises.
6. To other items (to be specified.)			7. By rents receivable ...
<i>B.—Distribution.</i>			
1. To proportion of salaries of engineers, superintendents and officers.			8. By service connection ...
2. To wages and gratuities ...			9. By miscellaneous receipts from consumers.
3. To repairs, maintenance, and renewals of mains.			10. By other items (to be specified).
4. To repairs, maintenance and renewal of transformers, etc.			
5. To repairs, maintenance and renewals of meters, switches, cut-outs and other apparatus on consumer's premises.			
<i>C.—Public lamps.</i>			
1. To attendance and repairs ...			
2. To renewals, etc. ...			
<i>D.—Rents, rates and taxes.</i>			
1. To rents payable ...			
2. To rates and taxes ...			
Carried over ...			

Local Authorities Accounts.

Dr. No. III.—REVENUE ACCOUNTS—*concl'd.*

Gr.

Brought forward	...			
<i>E.—Management expenses.</i>				
1. To salaries, viz.—				
Engineer's Department	...			
Clerical Department	...			
2. To general establishment charges.				
<i>F.—Law charges.</i>				
To Law expenses	...	...
<i>G.—Special charges.</i>				
1. To cost of service connections				
2. To other items to be specified				
Total expenditure	...			
Amount carried to net revenue account.				
Balance carried to next account to provide for bad debts.				
TOTAL	...			
TOTAL	...			

Local Authorities Accounts.**Dr.****No. IV.—NET REVENUE ACCOUNT.****Cr.**

1. To interest on mortgage debt accrued due to date.		1. By balance from last account ...
2. To instalments of principal of money borrowed.		2. By balance brought from revenue account (No III).
3. To amount transferred to sinking fund where such fund is authorised.		3. By interest on money at deposit ...
4. To payments to reserve fund where such is authorised.		
5. To sum applied to local rate ...		
6. To income tax paid ...		
To balance carried forward ...		
	TOTAL ...	TOTAL ...

Dr.**No. V.—SINKING FUND ACCOUNT.****Cr.**

	Stock.		Stock.
1. To amount paid for purchase of (nature of investment to be specified).		1. By balance brought from last account.	
2. To stock sold during period of account.		2. By amount brought from net revenue account.	
3. To amount of principal of borrowed money repaid.		3. By interest on investment.	
4. To amount of balance to next account.		4. By value of lands transferred from account II.	
		5. By account realised by sale stock (nature of stock to be specified).	
		6. By stock purchased.	
	TOTAL ...		TOTAL ...

Local Authorities Accounts.

No. VI.—RESERVE FUND ACCOUNT.

Dr.**Cr.**

	Stock.		
1. To amount paid for purchase of (nature of investment to be specified).		1. By balance brought from last account.	
2. To stock sold ...		2. By amount transferred from net revenue account.	
3. To sum transferred to revenue account.		3. By stock purchased ...	
4. To amount of balance to next account.		4. By amount realised by sale stock (nature of stock to be specified).	
TOTAL ...		TOTAL ...	

Dr.

No. VII.—GENERAL BALANCE SHEET.

Cr.

<i>Liabilities.</i>	<i>Assets.</i>
1. To Capital account : Amount received as per account No. II	1. By Capital account : Amount expended for works as per account No. II.
2. To sundry creditors ...	2. By stores on hand ...
3. To net revenue account : Balance at credit thereof	3. By sundry debtors for current supplied to end of the year.
4. To sinking fund account	4. By other debtors ...
5. To reserve fund account	5. By securities as held (cost price) ...
6. To other items (to be specified)	6. By other items (to be specified) ...
	7. By cash with treasurer ...
	8. By cash in hand ...
TOTAL ...	TOTAL ...

Local Authorities Accounts.

NO. VIII.—STATEMENT OF ENERGY GENERATED, SOLD, ETC.

"Where the undertaking supplies power to tramways the units sold to the tramway should be treated as sold by "special contract." In calculating the "total kilowatts connected" the kilowatts connected exclusive of the tramway should first be ascertained; then the kilowatts connected to the tramway system should be assumed to bear the same ratio to the units used on the tramway as the remaining kilowatts connected bear to their consumption.

ANNEXURE V.

**Model form of accounts prescribed under the Indian Electricity Act, 1910,
for Companies.**

[See section 11 of the Act and rule 32 (3) of the Rules.]

ELECTRIC LICENCE.

Enter designation of Company. THE COMPANY.

For the year ending 31st December 19
31st March 19.

STATEMENT OF SHARE CAPITAL APPROPRIATED FOR THE PURPOSES OF THE UNDERTAKING AUTHORISED BY THE ABOVE-MENTIONED LICENCE AT THE END OF THE YEAR.

No. I.

Description of Capital.	Authorised by	Number of shares issued.	Nominal amount of share.	Called up per share.	Total paid up.	Issued not paid-up.	Remaining unissued.	Total amount authorised.

STATEMENT OF LOAN CAPITAL APPROPRIATED FOR THE PURPOSES OF THE UNDERTAKING AUTHORISED BY THE ABOVE-MENTIONED LICENCE AT THE END OF THE YEAR.

No. II.

Description of loan.	AMOUNTS BORROWED.				Remaining borrowing powers.	Total amount of borrowing powers.
	At per cent.	At per cent.	At per cent.	Total.		

Total Share Capital paid-up, see No. I
,, Loan,, Borrowed, see,, II

Total Capital received

Companies' Accounts.

No. IV.—REVENUE ACCOUNT.

Dr.	For the year ending	Cr.
-----	---------------------	-----

31st December 19
31st March 19

A.—Generation.

1. To fuel
2. To oil, waste, water and engine-room stores.
3. To proportion of salaries of engineers, superintendents and officers.
4. To wages and gratuities...
5. To repairs and maintenance as follows :—

Buildings

Plant

To special items
(to be specified.)

1. By sale of energy for lighting purposes.
2. By sale of energy for power purposes.
3. By sale of energy under special contracts.
4. By public lighting ...
5. By rental of meters and other apparatus on consumer's premises.
6. By rents receivable
7. By transfer fees ...
8. By service connections.
9. By miscellaneous receipts from consumers.
10. By other items (to be specified).

B.—Distribution.

1. To proportion of salaries of engineers, superintendents and officers.
2. To wages and gratuities...
3. To repairs, maintenance and renewals of mains.
4. To repairs, maintenance and renewals of transformers, etc.
5. To repairs, maintenance and renewals of meters, switches, cut-outs and other apparatus on consumer's premises.

Companies' Accounts.**Dr.**No. IV.—REVENUE ACCOUNT—*contd.***Cr.***C.—Public lamps.*

1. To attendance and repairs
2. To renewals, etc. ...

D.—Rents, rates and taxes.

1. To rents payable ...
2. To rates and taxes ...

E.—Management expenses.

1. To Directors' remuneration
2. To management ...
3. To general establishment charges.
4. To Auditors of Company
5. To Auditor appointed under the provisions of the Act.

F.—Law charges.

To Law expenses ...

G.—Depreciation.

1. To depreciation in respect of leasehold works.
2. To depreciation in respect of buildings.
3. To depreciation on plant
4. To depreciation on mains
5. To depreciation on transformers, etc.
6. To depreciation on meters
7. To depreciation on general stores.

Companies' Accounts.

Dr.	No. IV.—REVENUE ACCOUNT.—concl'd.				Cr.
<i>G.—Depreciation</i> —concl'd.					
1. To depreciation in respect of any other items to be specified.					
<i>H.—Special charges.</i>					
1. To cost of service connection.					
2. To other items to be specified.					
 Total expenditure	...				
Balance carried to net revenue	...				

Dr.	No. V.—NET REVENUE ACCOUNT.				Cr.
1. To interest on debentures accrued due to date.				1. By balance from last account.	
2. To interest on mortgages and bonds accrued due to date.				Less dividend paid	
3. To interest on temporary loans accrued due to date.				By amount carried to Reserve Fund.	
4. To dividend on preference stock.					
5. To Income Tax paid	...			2. By balance brought from revenue account (No. IV).	
6. To balance applicable to dividend on ordinary stock or shares.				3. By interest on money at deposit.	

Companies' Accounts.**Dr.****No. VI.—RESERVE FUND ACCOUNT.****Cr.**

1. Amount paid out (items to be specified).

2. Amount of balance to next account.

1. By balance brought from last account.

2. By amount brought from net revenue account.

3. By interest on amount invested.

(Description of investments to be specified).

Dr.**No. VII.—DEPRECIATION FUND ACCOUNT.****Cr.**

To balance

1. By balance from last account.

2. By interest on investments.

3. By amount brought from revenue account (see No. IV—G.).

(Description of investments to be specified).

Companies' Accounts.

Dr.

VIII.—GENERAL BALANCE SHEET.

Cr.

Liabilities.							Assets.						
1. To capital account : amount received as per Account No. III.							1. By capital account : amount expended for works as per Account No. III.						
2. To sundry creditors due on construction of plant and machinery, fuel, stores, etc.							2. By stores on hand ...	...				
3. To sundry creditors on open accounts.							3. By sundry debtors ...	...				
4. To net revenue account : balance at credit thereof.							4. By preliminary expenses awaiting adjustment.						
5. To reserve fund account : balance at credit thereof.							5. By securities as held (cost price)						
6. To depreciation fund account ...							6. By special items (to be specified)						
7. To special items (to be specified) ...							7. By cash at bankers	...					
							8. By cash on hand ...	...				
Total ...							Total ...						

No. IX.—STATEMENT OF ENERGY GENERATED, SOLD, ETC.

1	2	3	4	5	6	7	8	KILOWATT-HOURS SOLD.		10	11	12	13	14					
								Public lamps.	By special contract.	Consumers by meter for lighting purposes.	Consumers by meter for power purposes.	Total.	Kilowatt-hours used on works.	Kilowatt-hours not accounted for.	Total Kilowatt-hours accounted for.	Kilowatts connected for public lamps.	Total consumers connected.	Total Kilowatts connected.	Plant installed kilowatts.	Maximum supply demanded in Kilowatts.

* Where the undertaking supplies power to tramways the units sold to the tramway should be treated as sold by "special contract." In calculating the "total kilowatts connected" the kilowatts connected exclusive of the tramway should first be ascertained; then the kilowatts connected to the tramway system should be assumed to bear the same ratio to the units used on the tramway as the remaining kilowatts connected bear to their consumption.

ANNEXURE VI.**FORM OF REQUISITION UNDER CLAUSE V (4) OF THE SCHEDULE TO THE ACT.**

To _____

(name of licensee).

In the case of six or more owners or occupiers.

We the undersigned, being owners or occupiers of premises situated in or upon _____ street, within the "area of the supply" specified in the _____ licence, 19 , do

*In the case of Local Government or a local authority.
The local authority's name will have to be inserted.

The Government of _____ (the* _____ of _____) being charged with public lighting of _____ street, within the area of supply specified in the _____ licence, 19 , do

hereby require(s) you, in pursuance of clause V of the Schedule to the Indian Electricity Act, 1910, to provide, within six months of the date of this requisition, distributing mains throughout the said street†

DATED AT _____

The day of 19 _____

ANNEXURE VII.**FORM OF REQUISITION UNDER CLAUSE VI (5) OF THE SCHEDULE TO THE ACT.**

To _____

(name of licensee).

[I] hereby require you, in accordance with clause VI of the Schedule to the Indian Electricity Act, 1910, within one month or within such longer period as the Electric Inspector may allow, from the date of this requisition, to supply electrical energy for the premises _____ owned (occupied) by me, situate within the "area of supply" specified in the _____ licence, 19 _____, for the following :—

wiring work will be carried out by _____

DATED AT _____ }
The day of 19 _____ } _____ Signature.

NOTE.—Under clause VI (1), 1st proviso, sub-head (b), of the Schedule to the Indian Electricity Act, 1910, the licensee shall not be bound to comply with any such requisition unless and until the person making it if required by the licensee so to do, pays to the licensee the cost of so much of any service line as may be laid down or placed for the purposes of the supply upon the property in respect of which the requisition is made, and of so much of any service line as it may be necessary for the said purposes to lay down or place beyond one hundred feet from the licensee's distributing main, although not on that property.

ANNEXURE VIII.**FORM OF ORDER UNDER RULE 4, SUB-RULE (4).**

To _____

(name of licensee or owner).

Whereas it appears that Rule _____ has not been complied with by
you _____

* Period.

you are hereby called upon to comply with the
said rule within* _____, unless in the
meantime an appeal has been lodged in accordance with sub-section (3) of
section 36 of the Act.

DATED AT _____

} _____

Signature.

The

day of

19

Electric Inspector.

Section 36 (3) of the Act enacts :

"In the absence of express provision to the contrary in this Act or any rule thereunder, an appeal shall lie from the decision of an Electric Inspector to the Governor General in Council or the Local Government, as the case may be, or, if the Governor General in Council or the Local Government, as the case may be, by general or special order, so directs, to an Advisory Board."

ANNEXURE IX.**FORM OF ANNUAL RETURN FOR MINES.***See rule 86.*

This form must be correctly filled up by the owner, agent or manager, and sent to the Chief Inspector of Mines in India not later than the 21st January (vide Mines Act annual return form).

PART A.

Name of Mine _____ Year ending _____ 19 _____

Situation of mine { District _____
Province _____

Postal Address of mine _____

Name and Address of {
Owner _____

Name of Manager _____

Name of Under-Manager _____

ANNEXURE IX—*contd.***FORM OF ANNUAL RETURN FOR OIL-FIELDS.***(See rule 86.)*

This form must be correctly filled up by the owner, agent, or manager, and sent to the _____ not later than the first day of February 19_____.

PART A.

Year ending _____ 19_____

Name of Oil-Field _____

Situation of Oil-Field { District _____
Province _____

Postal address of Oil-Field _____

Name and address of owner { _____

Name of Manager _____

Name of Under-Manager _____

ANNEXURE IX—*contd.*

FORM OF ANNUAL RETURN.

PART B (*Mines*).*Type and Horse-Power of Electrical Apparatus.*

1.—System of Supply (whether continuous current or alternating current).		
Voltage of Supply	...	
Periodicity (if alternating current).		
Source of Supply	...	
2.—Voltage at which current is used for—		
Lighting	...	
Power	...	
3.—Number and H. P. of each Motor installed on surface for—	Number.	H.P. of each Motor.
Winding	...	
Ventilation	...	
Haulage	...	
Washing, screening or other processes.		
Miscellaneous	...	
Totals	...	
4.—Number and H. P. of each Motor installed below ground for—		
Haulage	...	
Pumping	...	
Portable Machinery	...	
Miscellaneous	...	
Totals	...	
5.—Grand Totals (addition of 3 and 4)		

ANNEXURE IX—contd.

FORM OF ANNUAL RETURN.

PART B (*Oil-Fields*).*Type and Horse-Power of Electrical Apparatus.*

1.—System of Supply (whether continuous current or alternating current).

Voltage of Supply ...

Periodicity (if alternating current).

Source of Supply ...

2. Voltage at which current is used for—

Lighting

Power

3.—Particulars of Motors, etc., in use on the field:—

(a) *On wells.*

Number or other identifying mark of well.	Drilling or pumping.	H. P. of Motor.	Number of lamps and type.	Other electrical appliances.

(b) *Not on wells.*

H. P. of Motor.	Purpose for which used.	Identifying mark on map.

(c) *Other electrical appliances, not included in (a) and (b), in use on the field.*

Appliances.	Size in K. W.	Purpose for which used.	Identifying mark on map.

ANNEXURE IX—concl.**FORM OF ANNUAL RETURN.****PART C (Mines only).**

Particulars of Coal-cutting Machines, Conveyors and Electric Safety Lamps used during the year ended.....

I.—COAL-CUTTING MACHINES AND CONVEYORS.

Description.	NUMBER DRIVEN BY		STATUTE TONS CUT BY						Number of Conveyors at Coal Face.		
	Electricity.	Compressed Air.	Electricity.		Compressed Air.		Coal.	Other Mineral.	Coal.	Other Mineral.	
			Coal.	Tons.	Description.	Coal.				Tons.	Description.
Dics									
Bar									
Chain									
Percussive									
Rotary Heading	...										

II.—ELECTRIC SAFETY LAMPS.

Lamps in Use. (Name of lamps, and name of maker, as marked on the lamp, should be given for each type of lamp in use.)	Number of each type on use.	METHOD OF LOCKING.		
		Lead Rivet.	Magnetic.	Other (state the nature of the lock).

ANNEXURE X.**LOG SHEET FOR MINES.**

[See rule 98 (4).]

DAILY LOG SHEET for _____ 19

1. Name of electrician in charge _____

2. Report as to :—

(a) Condition of the insulation of the system :

_____(b) Specific defects of insulation (particulars of each failure of apparatus should be given) :—

_____(c) Accidents or dangerous occurrence (including any cases of electric shock, and any cases of open sparking in apparatus in use in places where rule 99 applies) :—

{ (d) Examinations of apparatus as provided by rule 98 :—

(i) Routine examinations as required by rule 98 (3) (i) :

State which apparatus has been examined or tested and result.

(ii) Special examinations as required by rule 98 (3) (ii).

_____3. Remarks :—

Signed _____ Electrician.

Examined by _____ Manager.

NOTE.—This log sheet should be filled in as completely as possible. If, for instance, there are no defects of insulation to report, the word "none" should be written in the vacant space.

ANNEXURE X—concl.**LOG SHEET FOR OIL-FIELDS.**

[See rule 98 (4).]

DAILY LOG SHEET for _____

1. Name of electrician in charge _____

2. Report as to :—

(a) Condition of the insulation of the system :—

_____(b) Specific defects of insulation (particulars of each failure of apparatus should be given) :—

_____(c) Accidents or dangerous occurrence (including any cases of electric shock, and any cases of open sparking in apparatus in use in places where rule 99 applies) :—

_____(d) Examinations of apparatus as provided by rule 98 :—
(i) Routine examinations as required by rule 98 (3) (i) :

State which apparatus has been examined or tested and result.

(ii) Special examinations as required by rule 98 (3) (ii).

_____3. Remarks :—

Signed _____ Electrician.

Examined by _____ Manager.

NOTE.—This log sheet should be filled in as completely as possible. If, for instance, there are no defects of insulation to report the word "none" should be written in the vacant space.

A. C. CHATTERJEE,
Secretary to the Government of India.

The following notification, issued by the Government of India in the Finance Department, published in the *Gazette of India*, dated the 15th April 1922, is republished for general information.

J. DONALD,
*Chief Secretary
to the Government of Bengal.*

NOTIFICATION.

ACCOUNTS AND FINANCE.
PROVINCIAL FINANCE.

Simla, the 12th April 1922.

No. 1079-F.—In exercise of the powers conferred by section 45A, read with section 129A, of the Government of India Act, the Governor-General in Council, with the sanction of the Secretary of State in Council, is pleased to direct that the following further amendment shall be made in the Devolution Rules namely:—

“ In Schedule IV to the said rules,—

(a) for paragraphs 2 and 3 the following shall be substituted, namely:—

“ 2. The annual assignment shall not be expended save upon the relief of famine or the construction of protective irrigation works or other works for the prevention of famine. Any portion of an assignment which is not so spent shall be transferred to the famine insurance fund of the province.

3. The local Government, in making provision in its budget for the annual assignment, shall include in demands for grants such portion of the assignment as is proposed to be expended for the relief of famine or the construction of protective irrigation works or other works for the prevention of famine. The amount required, over and above the grants voted for the aforesaid purposes, to make up the total of the annual assignment shall not be included in a demand for a grant, but shall be provided in the shape of a lump sum allocated for transfer to the famine insurance fund ;” and

(b) in paragraphs 4, 7 and 9, for the figure “ 3 ” the figure “ 2 ” shall be substituted.

J. E. C. JUKES,
*Joint Secretary
to the Government of India.*

The following notification, issued by the Government of India in the Department of Education and Health, published in the *Gazette of India*, dated the 15th April 1922, is republished for general information.

J. DONALD,
*Chief Secretary
to the Government of Bengal.*

NOTIFICATION.

ECCLESIASTICAL.

Simla the 13th April 1922.

No. 171.—The Most Reverend the Lord Bishop of Calcutta has appointed the Reverend P. Higham to be His Lordship's domestic chaplain with effect from the 18th April 1922, or any subsequent date on which he may assume charge of his duties.

H. SHARP,
Secretary to the Government of India.

The following notification, issued by the Government of India in the Army Department, published in the *Gazette of India*, dated the 15th April 1922, is republished for general information.

J. DONALD,
*Chief Secretary
to the Government of Bengal.*

INDIAN MEDICAL DEPARTMENT.

ASSISTANT SURGEON BRANCH.

Bengal Establishment.

Simla, the 14th April 1922.

No. 624.—The following promotions are made, subject to His Majesty's approval :—

Senior Assistant Surgeons and Lieutenants—

Arthur Ambrose Emmanuel Baptist, *seconded*, to be Senior Assistant Surgeon with the rank of Captain and to remain *seconded*, and

G. FELL,
Secretary to the Government of India.



The Calcutta Gazette

WEDNESDAY, MAY 3, 1922.

PART IA.

Orders and Notifications by the Government of India.

The following notifications, issued by the Government of India in the Legislative Department, published in the *Gazette of India* dated the 22nd April 1922, are republished for general information.

J. DONALD,

Chief Secretary
to the Government of Bengal.

NOTIFICATIONS.

Simla, the 18th April 1922.

No. 52.—Whereas the persons mentioned below having been candidate at elections to the Legislative Assembly by the Constituencies mentioned opposite their names have failed to lodge a return of election expenses as prescribed by rule 17 of the Legislative Assembly Electoral Rules, and whereas the dates of the said elections are the dates specified in the third column, it is hereby notified for general information that the said persons are, under sub-rule (4) of rule 5 and sub-rule (4) of rule 20 of the Council of State Electoral Rules and the Legislative Assembly Electoral Rules, ineligible for election or nomination as Members of either Chamber of the Indian Legislature before the dates specified in the fourth column:—

Names.	Constituencies.	Dates of election.	Dates up to which disqualification continues.
6. Babu Sailaja Prosanna Mukherjee.	Bengal Landholders	... 11th December 1920	10th December 1925.

PEACE TREATY.

The 20th April 1922.

No. 53-P.T.—In exercise of the powers conferred on him by sub-section (1) of section 3 of the Enemy Trading Act, 1915 (XIV of 1915), read with paragraph 1 (XVII) of the India Treaty of Peace Order, 1920, and in modification of Commerce and Industry Department notification No. 1742-D., dated the 22nd February 1919, the Governor-General in Council is pleased to

appoint Mr. Carey Morgan, Deputy Administrator General and Official Trustee, Bengal, to act as Custodian for the Presidency of Bengal, with effect from the 24th March 1922, or such date as he assumed charge of the duties of Custodian and until further orders, *vice* Mr. W. Stather-Hale, for the purpose of receiving, holding and dealing with such money as may be paid to him in pursuance of the said Act and India Treaty of Peace Order.

H. MONCRIEFF SMITH,
Secretary to the Government of India.

The following notifications, issued by the Government of India in the Home Department, published in the *Gazette of India*, dated the 22nd April 1922, are republished for general information.

J. DONALD,
*Chief Secretary
to the Government of Bengal.*

NOTIFICATIONS.

Simla, the 19th April 1922.

No. F.2.—The following regulations for admission to the Indian Civil Service by annual competitive examination in India, are published for general information. They supersede the provisional regulations issued with the Home Department notification No. F.2 (Ests.), dated the 19th December 1921.

INDIAN CIVIL SERVICE.

Regulations for Competitive Examinations to be held in India.

The following Regulations, made by the Secretary of State for India in Council, are liable to alteration from year to year.

(1) A competitive examination for admission to the Indian Civil Service shall be held annually in India in the months of February and March, or at such other time as the Governor-General in Council may direct.

(2) The maximum number of candidates to be admitted to the examination shall be 200.

(3) Of the candidates to be admitted, the number to be drawn from each of the areas specified in the first column of the annexed table, shall not exceed that specified in the corresponding entry of the second column thereof; such number is hereinafter referred to as "the provincial quota."

Area.	Quota.	Area.	Quota.
Assam	5
Bengal	33
Bihar and Orissa	22
The Bombay Presidency	25
Burma	15
The Central Provinces	12
		The Madras Presidency and Coorg	33
		Punjab, the North-West Frontier Province and Delhi	25
		The United Provinces and Ajmer-Merwara	30

(4) The local Government of every Governor's Province, and of the Province of Burma, shall appoint a Committee, to be called the Quota Committee, the majority of the members of which shall be non-officials. Each Quota Committee shall select the provincial quota for the area comprising the Province by the local Government of which the Committee is

appointed, from among such of the persons applying for admission to the Examination from that area as possess the qualifications hereinafter prescribed. The selection or rejection of an applicant by the Quota Committee shall be final. Provided, nevertheless, that the local Government may remove from the quota candidate who is reported by a Medical Board to be physically unfit for appointment to the Indian Civil Service.

(5) The local Government of Madras, and of the United Provinces, shall be responsible for the due representation of Coorg and Ajmer-Merwara respectively on the Quota Committees appointed by them, and the local Government of the Punjab shall in like manner be responsible for the due representation of the North-West Frontier Province and Delhi.

(6) A person desiring to be admitted to the examination shall apply, before such date as the Governor-General of India in Council may prescribe, to the Quota Committee for the area in which his parents reside at the time of the application, or have previously resided for a period of not less than three years, or in which he has himself resided otherwise than as a student at a University only for a like period; provided that application shall not be made to more than one such Quota Committee; provided further that persons resident in a State in India shall apply through their Durbars to the Quota Committee for the area comprising the province in which they wish to serve, and that for the purposes of Rule 3 such persons shall, if selected by the Quota Committee, constitute a part of the provincial quota for such area.

(7) Application shall be made at such time and in such manner as the Governor-General in Council may prescribe.

(8) A candidate must be either a British subject or a ruler or subject of a State in India in respect of whom the Governor-General in Council has made a declaration under section 96A of the Government of India Act. If the candidate (being a British subject) or his father or his mother was not born within His Majesty's Dominions and allegiance, the father must, at the time of the candidate's birth, have been a British subject or the subject of a State in India; and if alive, must be, or if dead, must have continued to be until his death, a British subject or a subject of such State.

(9) A candidate must have attained the age of 21 and must not have attained the age of 23 on the first day of August in the year in which the examination is held, or be in a position to claim such a concession under the provisions of the Appendix to these Regulations as will render him eligible.

(10) A candidate must be free from disease, constitutional affection, or bodily infirmity, unfitting him, or likely to unfit him, for the Indian Civil Service.

(11) A candidate must be of good moral character.

(12) A candidate must hold the degree of B.A. or B.Sc. of a University incorporated by law in British India, or of the Mysore University, or the senior diploma of the Mayo College, Ajmere.

(13) No candidate shall be admitted to the examination unless he holds a certificate of selection by a Quota Committee.

(14) Any attempt on the part of a candidate to enlist support for his application through persons of influence will disqualify for appointment. Spontaneous recommendations from persons who are not themselves acquainted with the candidate's work at school or at the University, or otherwise, will be disregarded.

(15) A candidate will pay a fee of Rs. 5 with his application form, and a candidate chosen for admission to the examination will pay a further fee of Rs. 100.

(16) The examination will include the following subjects, which will carry the number of marks shown against each:—

Section A.—To be taken by all candidates:—

1. Essay	... 150	4. Science	... 100
2. English	... 150	5. Vernacular	... 150
3. Present Day	... 100	6. <i>Viva voce</i>	... 200

Section B.—Candidates are allowed to take up subjects in this section up to a total of 800 marks :—

Language with History and Literature.

7. Arabic language	...	200	13. Pali language	...	200
8. Arabic history and literature	...	200	14. Pali literature and civilization	...	200
9. Persian language	...	200	15. English literature, Period 1	...	100
10. Persian history and literature	...	200	16. English literature, Period 2	...	100
11. Sanskrit language	...	200	17. English literature, Period 3	...	100
12. Sanskrit literature and civilisation	...	200	18. English literature, Period 4	...	100

In subjects 7—14 the literature, etc., associated with a language can only be taken by candidates who also offer the language itself.

History, Economics, Politics, Law and Philosophy.

19. Indian History, Period 1	...	100	26. Politics	...	200
20. Indian History, Period 2	...	100	27. Law	...	200
21. Indian History, Period 3	...	100	28. Moral Philosophy	...	100
22. European History	...	200	29. Metaphysical Philosophy	...	100
23. British History	...	200	30. Logic	...	100
24. General Economics	...	200	31. Indian Philosophy	...	100
25. Public Economics	...	200			

Mathematics and Science.

32. Lower Mathematics	...	200	42. Lower Geology	...	200
33. Higher Mathematics	...	200	43. Higher Geology	...	200
34. Astronomy	...	100	44. Lower Physiology	...	200
35. Statistics	...	100	45. Higher Physiology	...	200
36. Lower Chemistry	...	200	46. Lower Zoology	...	200
37. Higher Chemistry	...	200	47. Higher Zoology	...	200
38. Lower Physics	...	200	48. Geography	...	200
39. Higher Physics	...	200	49. Psychology	...	100
40. Lower Botany	...	200	50. Experimental Psychology	...	100
41. Higher Botany	...	200			

(17) From the marks assigned to candidates in each subject, such deduction will be made as the Civil Service Commissioners may consider necessary in order to secure that no credit is allowed for merely superficial knowledge.

(18) If a candidate's handwriting is not easily legible, a deduction will be made on this account from the total marks otherwise accruing to him.

(19) A list of the competitors shall be made out in order of their proficiency as disclosed by the aggregate marks finally awarded to each competitor, and in that order, so many competitors, up to the determined number of appointments, as are found by the Civil Service Commissioners to be qualified by examination, shall be designated to be selected candidates for the Indian Civil Service, provided that the Governor-General of India in Council is satisfied that they are duly qualified in other respects. Should any selected candidate become disqualified, the Secretary of State for India will determine whether the vacancy thus created shall be filled or not. In the former case the candidate next in order of merit, and in other respects duly qualified, shall be deemed to be a selected candidate.

(20) Selected candidates will be on probation for two years in the United Kingdom.

INDIA OFFICE,

London, S.W. 1,

9th March 1922.

APPENDIX.

1. Any person who has joined since the 4th August 1914, the Army or Navy or Royal Marines or the Royal Air Force, or has rendered since that date actual military service in the Special Reserve or Territorial Force, Royal Naval Reserve, or Royal Naval Volunteer Reserve, may, if eligible in point of age under the above Regulations, deduct from his actual age at the time of the competitive examination to be held in 1922—

- (a) the actual period of such service, if it has not exceeded three months;
- (b) one year, if the actual period of service has exceeded three months. No candidate will be allowed to deduct more than one year from his actual age.

2. The same concession may also be granted to those who have been employed during the same period in connection with the armed forces of the Crown at home or abroad, giving their whole time and under obligation to serve for the duration of the war or until their discharge, or for any period not terminable at their own option, provided that their employment be not on ordinary commercial terms, such as that of Assistant Paymasters, Clerks, Artisans, and the like.

3. The grant of the concession described in paragraph 2 will be at the discretion of the Governor-General of India in Council, whose decision in each case will be final.

4. Candidates to be eligible for the concessions in 1 or 2 must furnish an official certificate of the period and satisfactory character of their service, and if any doubt arise whether the service of any candidate is of the kind contemplated the decision of the Governor-General of India in Council will be final.

The 20th April 1922.

No. F-494—The following draft regulations for the probation of candidates selected for the Indian Civil Service by competitive examination are published for general information.

INDIA OFFICE,

S. W. 1.

March 1922.

Rules Republication Act, 1893.

In conformity with the provisions of the Statute 56 and 57 Victoria, Chapter 66 notice is hereby given that the Secretary of State for India in Council proposes with the advice and assistance of the Civil Service Commissioners at the expiration of 40 days from the date of this Gazette to make the following regulations under sections 97 (1) and (2) of the Government of India Act in connexion with the probation in the United Kingdom and intermediate and final examinations of Selected Candidates for the Indian Civil Service recruited by means of competitive examinations held in the United Kingdom or in India:—

Examinations for the Indian Civil Service.

Regulations for the probation in the United Kingdom and the further examination of Selected Candidates for the Indian Civil Service recruited by Competitive Examinations held in the United Kingdom or in India.

(1) Candidates selected at the Open Competition held in London will be required to remain in the United Kingdom on probation for one or two years as may be decided by the Secretary of State for India in Council.

(2) Candidates selected at the Competitive examination held in India, will be required to proceed to the United Kingdom on probation for a period of two years.

One-year probationers.

(3) One-year probationers will at the end of the year of probation undergo an examination, called the Final Examination. The compulsory subjects and the marks allotted to them are as follows:—

				Marks.
1.	Indian Penal Code	...	...	400.
2.	Code of Criminal Procedure	...	...	200
3.	The Indian Evidence Act	...	..	200
4.	Indian History	...	...	400
5.	The principal Vernacular Language of the Province to which the Candidate is assigned	...	...	400
6.	Riding	...	..	200

An Indian assigned to Madras whose mother tongue is one of the two principal vernacular languages of the province must offer the other for examination. An Indian assigned elsewhere whose mother tongue is the principal vernacular language of the province to which he is assigned must substitute British History, 1760-1914, in place of the vernacular language.

(4) One-year probationers may in addition offer in the Final Examination one of the following optional subjects:—

		Marks.
Hindu and Muhammadan Law	...	450
A Classical Language allowed under regulation 9	...	400

No candidate who offered Sanskrit or Arabic at the Open Competition may offer the same language at the Final Examination.

Two-year Probationers.

(5) Two-year probationers will during their period of probation undergo two examinations, the Intermediate Examination at the end of the first year and the Final Examination at the end of the second year.

(6) The subjects of the Intermediate Examination and the marks allotted to them are as follows, all the subjects being compulsory:—

				Marks.
1.	The principal Vernacular Language of the province to which the candidate is assigned	...	...	400
2.	Jurisprudence	...	...	200
3.	Law of Evidence and Criminal Law	...	...	200
4.	Indian History	...	...	200
5.	Notes of Cases	...	...	200
6.	Economics	...	...	200

An Indian assigned to Madras whose mother tongue is one of the two principal vernacular languages of the province must offer the other for examination. An Indian assigned elsewhere whose mother tongue is the principal vernacular of the province to which he is assigned must substitute British History, 1760-1914, in place of the vernacular language.

(7) The compulsory subjects of the Final Examination and the marks allotted to them are:—

				Marks.
1.	The vernacular	...	...	400
2.	Indian Penal Code	...	...	400
3.	Code of Criminal Procedure	...	...	200
4.	Indian Evidence Act	...	...	200
5.	Hindu and Muhammadan Law	...	...	200
6.	Notes of Cases	...	...	400
7.	Indian History	...	...	400
8.	Economics	...	...	200
9.	Riding	...	...	400
				200

An Indian assigned to Madras whose mother tongue is one of the two principal vernaculars of the province must offer the other for examination. An Indian assigned elsewhere whose mother tongue is the principal vernacular language of his province must substitute European History, 1760-1914, in place of the vernacular language.

(8) In addition, a probationer may offer as an optional subject at the Final Examination a Classical Language allowed under rule 9. To this subject 400 marks are allotted.

One-year and two-year probationers.

(9) The principal vernaculars prescribed and the optional classical languages allowed for the various provinces are as follows:—

Province.	Vernacular.	Classical Language.
Madras	Tamil or Telugu	Sanskrit.
Bombay	Marathi	Persian.
Bengal	Bengali	Sanskrit.
United Provinces	Hindusthani	Arabic or Persian or Sanskrit.
Punjab	Hindusthani	Persian.
Burma	Burmese	Pali.
Bihar and Orissa	Hindi	Arabic or Persian or Sanskrit.
Central Provinces	Hindi	Sanskrit.
Assam	Bengali	Sanskrit.

Where alternative languages are given, the candidate is at liberty to choose between the alternatives.

(10) Candidates who at the final examination in riding satisfy the Commissioners that they are sufficiently at home in the saddle for the efficient performance of any duties required of the members of the Indian Civil Service will be awarded marks ranging between 101 and 200 according to the degree of proficiency displayed.

Candidates who fall short of this adequate proficiency but show such minimum proficiency as is evidence that with a moderate amount of practice they can attain full proficiency, will receive marks ranging between 1 and 100; they will be allowed to proceed to India and will on their arrival there be subjected to such further tests in riding as may be prescribed by their local Government, and shall receive no increase to their initial salary until they have passed such tests to the satisfaction of that Government.

A candidate who fails at the end of the period of probation to satisfy the Civil Service Commissioner that he has reached the minimum standard of proficiency in riding, will be liable to have his name removed from the list of selected candidates.

Selected candidates will also be examined in riding at such time or times as the Commissioners may appoint during the course of the probationary period.

(11) Such deductions as the Civil Service Commissioners may consider necessary will be made from the marks assigned to candidates at the Intermediate and Final Examinations in order to secure that no credit is allowed for merely superficial knowledge.

(12) The Civil Service Commissioners will prepare lists of the Candidates in order of merit; the order for the one-year probationers being based on the sum of the marks obtained by the Candidates at the Open Competitive and Final Examinations, the order for the two-year probationers being based on the sum of the marks obtained by the Candidates at the Intermediate and Final Examinations.

(13) The selected candidates whose performance in the compulsory subjects of the prescribed examinations, namely, the Final Examination for one-year men and the Intermediate and Final Examinations for two-year men is such as to satisfy the Civil Service Commissioners, and who have also satisfied the Commissioners of their eligibility in respect of nationality, age, health, character and conduct during the period of probation, shall be certified by the Commissioners to be entitled to be appointed to the Indian Civil Service, provided that they shall comply with the regulations in force, at the time, for that service.

(14) If any candidate is prevented by sickness or any other adequate cause from attending the Final Examination, the Commissioners may, with the concurrence of the Secretary of State for India in Council, allow him to appear at the Final Examination to be held in the following year, or at a special examination. A selected candidate absent for such adequate cause from the Intermediate Examination may, under similar conditions, be allowed to appear at the Intermediate Examination a year later, or at a special examination, or may be excused the Intermediate Examination and allowed to appear for the Final Examination in regular course.

The above regulations will be the first regulations issued for the probation and intermediate and final examinations of selected candidates recruited by competitive examinations held in India and will also take the place of sections 16 to 27 of the Regulations previously made by the Secretary of State for India in Council for the examination of candidates for the Indian Civil Service at the Open Competition held annually in the United Kingdom.

Copies of the foregoing draft regulations may be obtained from the Secretary, Judicial and Public Department, India Office, S. W. 1.

S. P. O'DONNELL,

Secretary to the Government of India.

JUDICIAL.

Simla, the 20th April 1922.

No. F-911.—The Hon'ble Mr. A. J. Chotzner, I.C.S., took his seat as an acting Judge of the High Court of Judicature at Fort William in Bengal on the forenoon of the 1st April 1922.

H. TONKINSON,

Joint Secretary to the Government of India

The following notification, issued by the Government of India in the Foreign and Political Department, published in the *Gazette of India*, dated the 22nd April 1922, is republished for general information.

J. DONALD,

*Chief Secretary
to the Government of Bengal.*

NOTIFICATION.

Simla, the 19th April 1922.

No. 1045-449-Gen.—With reference to notification No. 816-449-Gen., dated the 21st March 1922, the provisional recognition of the appointment of Monsieur P. Staal as Consul-General for the Netherlands at Calcutta, has been confirmed by His Majesty's Government.

DENYS BRAY,
Secretary to the Government of India.

The following notification, issued by the Government of India in the Department of Commerce, published in the *Gazette of India* dated the 22nd April 1922, is republished for general information.

J. DONALD,
*Chief Secretary
 to the Government of Bengal.*

NOTIFICATION.

CUSTOMS DUTIES.

Simla, the 22nd April 1922.

No. 2026.—In exercise of the powers conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878), and in modification of the notification of the Government of India in the Department of Commerce, No. 7684, dated the 6th November 1920, in so far as it relates to the publications issued by the Communist Party (British Section of the Third International), the Governor General in Council is pleased to prohibit the bringing by sea, or by land, into British India of any copy of any publications issued by the "Communist International" wherever and in whatever language they may be printed.

H. A. F. LINDSAY,
Secretary to the Government of India.

The following notification issued by the Government of India in the Army Department, published in the *Gazette of India, Extraordinary*, dated the 26th April 1922, is republished for general information.

J. DONALD,
*Chief Secretary
 to the Government of Bengal.*

NOTIFICATION.

Simla, the 26th April 1922.

FIELD OPERATIONS.

No. 705.—The following despatch by His Excellency General Lord Rawlinson of Trent, G.C.B., G.C.V.O., K.C.M.G., A.-D.-C., Commander-in-Chief in India, on the operations of the Waziristan Force for the period 8th May 1920 to 31st March 1921, is published for general information :—

No. 11181—M.O.-1.

Simla, the 23rd October 1921.

FROM

HIS EXCELLENCY GENERAL LORD RAWLINSON OF
 TRENT, G.C.B., G.C.V.O., K.C.M.G., A.-D.-C.,

Commander-in Chief in India,

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,

ARMY DEPARTMENT.

SIR,

I HAVE the honour to submit herewith, for the information of the Government of India, a report on the operations of the Waziristan Force for the period 8th May 1920 to 31st March 1921.

REORGANISATION.

2. The despatch by His Excellency General Sir Charles Monro, dated 1st August 1920, dealt with the Mahsud operations up to the dispersal of the Derajat Column on the 7th May 1920.

After the dispersal of the Derajat Column on the 7th May 1920, the system of command and organisation of the Ladha line were altered. By degrees the duties performed by the Inspector-General of Communications and the Line of Communication organisation under him became merged in Force Headquarters and by the 1st May the Inspector-General of Communications and his staff were dispersed, the staff at Force Headquarters being increased to cope with the extra work entailed.

The 62nd Brigade held the section up to Khirgi inclusive, the 68th Brigade from Khirgi exclusive to the Ahnai Tangi, and the 43rd Brigade from the Ahnai Tangi to Ladha which was occupied by the 67th Brigade. The latter Brigade had no responsibilities except for its own protection, so that it was available at all times for offensive action. The distribution of troops after the reorganisation was completed was as given in Appendix 1.

SUMMARY OF EVENTS.

3. During the remainder of May the situation in all parts of the area was quiet, and by degrees the inhabitants of the occupied line began to return to their villages. The blockade was relaxed in favour of those sections of the Mahsuds that had submitted, though it was still enforced against the recalcitrant sections.

This partial raising of the blockade tended towards reconciling the inhabitants to our presence in the heart of the country.

4. On the 25th May Major-General S. H. Climo, C.B., D.S.O., proceeded on leave, and the command of Wazir Force devolved on Brigadier-General W. S. Leslie, C.M.G., D.S.O.

5. During the month of June the Abdullais, under their leaders Musha Khan and Fazl Din, continued to be actively hostile against our occupation.

This activity consisted chiefly of sniping and raiding between Piazha and Ladha but met with little success.

The remainder of the area was quiet except for a raid against Isa Khel on the 1st June by a gang of twenty raiders. This gang was surprised near Gambila, on the 2nd June, by troops from Bannu working in co-operation with the police, and dispersed. The area between Dera Ismail Khan, Bannu and Kalabagh now being quiet, all military detachments were withdrawn from Pezu and other posts on the railway. The inhabitants continued to return in considerable numbers and produced local supplies for the troops.

6. During the first few days of July the sniping between Piazha and Ladha increased, and as it was known that the Abdullais of Makin were the principal offenders, a minor operation against Makin was sanctioned and was carried out on the 10th July.

A column under Brigadier-General G. Gwyn-Thomas, C.M.G., D.S.O., composed of—

No. 6 Pack Battery (British),
2nd Battalion, Norfolk Regiment,
2-41st Dogras,
3-11th Gurkha Rifles, and
1 Company, 34th Pioneers

moved out from Ladha against Makin at 04-30 hours on the 10th July. It met with only slight opposition and by 08-30 hours was in a position to carry out the shelling of the Makin villages. The shelling continued for an hour and a half and considerable damage was done.

The withdrawal to camp began at 10-15 hours and was followed up by the enemy. The two advanced battalions—the 2nd Battalion, Norfolk Regiment, and 3-11th Gurkha Rifles—carried out their retirement very successfully and only suffered 15 casualties. The numbers of the enemy had, however, by this time considerably increased, and after the two advanced battalions had withdrawn, the Mahsuds showed greater boldness and came to closer range. The 2-41st Dogras, who had taken over the duty of covering the withdrawal, now suffered some casualties which caused delay, and the retirement to camp was only completed at 14-00 hours. Fighting during this period was severe

and in some cases hand to hand struggles took place, the 2-41st Dogras losing in all 18 killed and 41 wounded.

The operation achieved the results aimed at, and there was a marked decrease in sniping and in raids in the neighbourhood of Piazha for a considerable time.

7. During August (which was a comparatively uneventful month), some of the sub-sections of the Mahsuds handed in their share of rifles and fine: the attitude of the friendly tribes improved still further, and the local purchase of supplies increased: and it appeared possible, for the first time, that the Mahsuds would provide labour during the winter for the work on the Ladha road.

8. During September the Wana Wazirs became more active.

On the 11th September a party of the Frontier Constabulary were ambushed near Zam Burg losing five men killed and two captured. One of the parties of Frontier Constabulary sent out to deal with the raiding gang met with a reverse, and lost five men killed and thirteen missing. A squadron of the 16th Cavalry was then sent out from Dera Ismail Khan, but failed to get in touch with the raiders. On the 27th September another Wazir lashkar, estimated at several hundred men, surrounded Drazinda and summoned the garrison to surrender. The Frontier Constabulary at Draband and other posts in the neighbourhood were unable to cope with this lashkar and the 16th Cavalry, less one squadron, were ordered out from Dera Ismail Khan and Tank. Marching all night the cavalry arrived at Draband on the morning of 28th September, and at Drazinda on the 29th.

In the meantime, in order to show the beleaguered garrison that help was at hand, two aeroplanes were ordered from Parachinar to Tank early on the morning of the 28th September. One aeroplane crashed on the Tank aerodrome, but the other arrived over Drazinda at 10-30 hours on the 28th and bombed a party of the enemy, inflicted six casualties. The Wazirs withdrew from the vicinity and the arrival of the cavalry next morning ensured the safety of the post.

9. On 20th October Major-General T. G. Matheson, C.B., C.M.G., took over command of Waziristan Force from Major-General W. L. Leslie, C.M.G., D.S.O.

10. On the night of 21st-22nd October a mixed gang of about one hundred and twenty Wazirs and Mahsuds broke into Kaur Bridge Camp, which was garrisoned by one company of the 2-90th Punjabis.

The casualties in the garrison were as follows:—

	Killed.		Wounded.	
British officer	...	1	British officers	...
British other ranks	...	2	British other ranks	...
Indian other ranks	...	1	Indian other ranks	...
Followers	...	22	Followers	...
Labourers	...	15	Labourers	...
	—		—	
Total	...	41	Total	...
	—		—	

Owing to the raiders gaining possession of the telephone station no news of the attack reached Tank or Manzai until after the enemy had withdrawn.

On the 24th October the postal convoy was attacked between Jandola and Kotkai and the mails seized.

On the 27th October the camp of Piazha Raghza was closed down and its garrison was distributed between Sorarogha and Ladha, thus making the stages to Ladha from Jandola three instead of four.

THE OPERATIONS AGAINST THE WANA WAZIRS.

11. It had been intended to operate against the Wana Wazirs during the spring of 1920 to punish the tribe for the many outrages it had been guilty of during 1919.

During the latter year, the Afghans, in order to enlist the assistance of the tribesmen and to embolden them to harry British India, during the Afghan

War, had sent a small detachment to Wana. This contingent consisted of two mountain guns and some Afghan soldiers under Shah Daula, who also raised levies of Wazirs and Mabsuds. These levies were supplied with arms and rations by the Afghans. Later, the Afghan contingent was strengthened by the arrival of Haji Abdur Razaq, a well-known anti-British agent of considerable reputation, his son Muhammad Hassan, a B. A. of Lahore University, and a small deputation of Hindustani fanatics from the Black Mountain District.

Throughout the summer the contingent remained in Wazir territory and continued to receive assistance from Afghanistan in money, ammunition and rations. The presence of these Afghan adventurers precluded any real attempt on the part of the Wana Wazirs to approach Government with a view to submission.

The determined resistance of the Mahsuds rendered an expedition against the Wana Wazirs in the spring of 1920 impossible and it was postponed, but towards the end of the summer the Government of India decided that operations against the Wana Wazirs should take place in the autumn unless our terms were complied with, and ordered the concentration of the Wana Column at Jandola. Troops belonging to the Wazir Force were to be assembled by the end of October, and those from other districts in India by the 15th November.

The column consisted of two Infantry Brigades with attached troops under the command of Major-General W. S. Leslie, C.M.G., D.S.O. The detailed composition of the column is shown in Appendix 2.

The Mahsud situation, generally, improved so much that there was little doubt that these tribesmen would not only refuse to assist the Wana Wazirs, but would put no obstacle in our way during the advance to Sarwekai, which was to be the first stage in the advance to Wana. The concentration of the troops from other districts in India was therefore postponed so as to keep the number of troops to be maintained as low as possible, and thereby expedite the collection at Jandola of the necessary supplies and stores.

12. The Wana Wazir maliks were summoned to present themselves at Murtaza on October 10th to receive the terms of the Government of India. The full terms for the Wana Wazirs were a fine of Rs. 40,000, 250 tribal rifles and all Government rifles taken by them since 1st May 1920. These terms were issued to the jirga by the Resident in Waziristan and included a clause to the effect that Rs 20,000 of the fine, 300 Government rifles and 200 tribal rifles were to be surrendered by a fully representative jirga at Murtaza by the 10th November, failing which our troops would advance on Wana and carry out punitive operations and enforce the full terms.

This clause was not complied with, and the Wazir jirga failed to attend at Murtaza on the 10th November. In consequence, on the 11th November, the bombing of certain selected objectives by aeroplane was commenced. At that time the Wana Wazirs were divided in their intentions, a considerable party wishing for peace and endeavouring to comply with the terms of Government, while a larger party was against compliance. The ruling spirit of this party was the Haji, and it became apparent that no settlement was probable until the Haji and his followers had been forced to leave the country or had been so discredited as to lose their ascendancy. Bombing activity was therefore concentrated on the localities occupied by the Haji.

13. On the 12th November the Wana Column moved forward to Chagmali, which is close to the entrance of the Shahur Tangi. A few sniping shots were fired at the advanced troops, but no casualties were sustained.

Between the 12th and 14th November permanent piquets were erected guarding the Shahur Tangi, and during the operation not a single shot was fired at the troops. The country in the Shahur Tangi is particularly difficult, and it is an eloquent testimony to the success of our dealings with the majority of the tribe that the Mahsuds not only refrained from taking advantage of such favourable country, but were at pains to assist us.

14. On the 15th November the column advanced to Haidari Kach, the only opposition being desultory sniping by a small number of Wazirs, and Sarwekai was reached without opposition on the 18th.

As soon as our advance through the Shahur Tangi to Haidari Kach had been completed, the friendly Mahsuds committed themselves more definitely to our assistance. The Haji had sought to obtain assistance from them for the Wana Wazirs, proceeding himself to Sarwekai in the hope of securing their help. He not only failed in this, but the friendly Mahsuds sent a warning to the Wazirs that they would not allow them into Mahsud country to oppose us. A lashkar of 500 friendly Mahsuds moved to Sarwekai and